

Autism Independent UK
Annual Report and Accounts for the year ended 30th September 2011

Charity name and number: Autism Independent UK, registered charity number 803003

Correspondence address: 199/203 Blandford Avenue
Kettering
Northants
NN16 9AT

Trustees at the year end and who served throughout the year	Pamela Humphries	Acting Chair
	Pam Lovett	Secretary
	Helen Puk	Acting Treasurer
	Eileen Bell	
	Amelia Dignan	

Marie Howley

Custodian trustees in respect of land and buildings held The Charity Commissioners
Richard Arnold

Professional advisers

Bankers NatWest Bank plc
43 High Street
Rushden
Northants

Solicitors Wilson Browne
60 Gold Street
Northampton

Independent examiners McShane Wright
Chartered Certified Accountants
2 College Street
Higham Ferrers
Northants
NN10 8DZ

Autism Independent UK Trustees' Annual Report for the year ended 30th September 2011

Constitution

Autism Independent UK is registered with the Charity Commissioners (No. 803003) and constituted by Deed of Trust. This charity was formerly known as The Society For The Autistically Handicapped (SFTAH).

History, objectives and activities

Autism Independent UK was constituted by Deed of Trust. The constitution was adopted on 12 February 1990 and amended on 16 October 1999. The charity was formerly known as The Society For The Autistically Handicapped (SFTAH) which it continues to use as a working name. Other names used by the charity are, Autism On Line (AOL) and Autism For All. The objects of the charity are to encourage greater awareness of autism, to assist in improving the quality of life of sufferers and their families through the provision of training and recreational facilities and to provide a voice for those with autism in matters of local and national government policy towards them and those involved in their care.

The main activities of the charity throughout the year continued to be the provision of training and recreational facilities for the sufferers of autism and related conditions and support and training for carers, families and professionals involved in the support of autistically handicapped individuals.

Management and governance arrangements

Where required, new trustees are appointed by the other trustees as a body and are inducted by the Chief Administrator, K Lovett. The day to day operation of the charity is made by the management committee. The trustees are all members of the management committee. This committee is the sole body for decision making. The trustees regularly review the risks the charity faces and, because of its investment policy, the major risk facing the charity is that a fall in property prices may affect the ability of the charity to achieve the purchase of a group home as quickly as it wants. However, there is no borrowing attaching to any of the freehold properties at present so there would be no impact on its ability to continue to achieve its main objects.

The charity has invested in land and buildings as part of its strategy to establish the group home. This will give it both an income and security for future purchase of the group home.

The charity employs 2 member of staff:

Chief Administrator	-	K Lovett
Development Officer	-	A Vackieo

Achievements, performance and future plans

The Society's major achievements during the year were:

- continuing to expand the charity's collateral base for a group home project;
- providing free on-site internet access;
- providing an improved telephone information service;
- expanding the resource holdings in the information centre - adding literature to the resource library;
- Produce anamated films for Social Stories, social learning and understanding
- produce training videos
- produce information videos, Law, Education, Autism
- expand video editing system and capture system

Proposed developments for the future

- to publish all charity newsletters, constitution, accounts, meetings via Worldwide Web;
- to continue the social activities scheme and increase venues;
- to make membership and information free via electronic means.... Web etc.;
- to continue to improve the telephone information service;
- to increase training events;
- to expand advocacy via the Web and other electronic means;
- to increase the use of the Carer Card service by making carers more aware of the available resources.

Fundraising activities are limited to requests for grants and aid from corporate and other donors. The charity wishes to expand on this during the coming years to enable the group home to be established quickly.

Autism Independent UK
Trustees' Annual Report for the year ended 30th September 2011

Financial review, investment policy and reserves

As has been stated, a primary aim of the charity is to establish a group home for young autism sufferers. In this respect it has continued to invest in domestic property to give both an income and to increase its capital base. Reviews of values are carried out regularly to ensure that returns are reasonable. The returns for this year (both rental and estimated capital growth) amount to (1.9)% (2010 - 6.7%). This reflects the current housing market. The trust has chosen not to adopt formal ethical investment policies although attention is paid as to whom properties are rented. The net incoming resources for the year before unrealised gains or losses on investments amounted to £67,320, (2010 - £72,693). Unrestricted funds at the end of the year amounted to £814,231, (2010 - £746,911), which represents 10 years' general expenditure (excluding workshop costs which are covered by specific income).

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statement select suitable accounting policies and then apply them consistently;

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the committee on
and signed on its behalf by:

Trustee

Autism Independent UK Independent Examiners' Report to the Trustees of Autism Independent UK

We report on the accounts for the charity for the year ended 30th September 2011, which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiners

As the charity's trustees you are responsible for the preparation of the accounts; you consider that an audit is not required for this year (under S.43 (2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43 of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under S.43 (7)(b) of the 1993 Act); and
- to state whether particular matters have come to our attention.

Basis of Independent Examiners' Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with S.41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Acthave not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

McShane Wright
Chartered Certified Accountants

2 College Street
Higham Ferrers
Northants
NN10 8DZ

Autism Independent UK
Statement of Financial Activities for the year ended 30th September 2011

	Unrestricted funds £	2011 Restricted funds £	Total funds £	2010 Total funds £
Incoming resources:				
Membership, donations and grants:				
Donations and Legacies	284	-	284	447
Grants	-	-	-	-
	<u>284</u>	<u>-</u>	<u>284</u>	<u>447</u>
Trading income:				
Seminar and workshop fees	192,826	-	192,826	168,033
Sales of course materials, equipment and learning materials	-	-	-	-
	<u>192,826</u>	<u>-</u>	<u>192,826</u>	<u>168,033</u>
Investment income:				
Interest receivable	59	-	59	35
Rent receivable	33,510	-	33,510	34,603
	<u>33,569</u>	<u>-</u>	<u>33,569</u>	<u>34,638</u>
Total incoming resources	<u><u>£226,679</u></u>	<u><u>-</u></u>	<u><u>£226,679</u></u>	<u><u>£203,118</u></u>
Resources expended:				
Direct charitable expenditure:				
Seminar and workshop costs	80,682	-	80,682	67,923
Depreciation on charitable purpose assets	37	-	37	49
Loss on sale of fixed assets	-	-	-	12
	<u>80,719</u>	<u>-</u>	<u>80,719</u>	<u>67,984</u>
Other expenditure:				
Publicity	6,317	-	6,317	4,775
Wages	39,152	-	39,152	28,241
Premises costs	7,762	-	7,762	8,226
Travel costs	3,974	-	3,974	4,034
Postage and telephone	1,834	-	1,834	1,814
Printing, copying, stationery and computer costs	13,460	-	13,460	11,610
Sundry other expenses	79	-	79	73
Bank charges	143	-	143	153
Professional fees	119	-	119	560
Depreciation	5,800	-	5,800	1,878
Loss on sale of fixed assets	-	-	-	1,077
	<u>78,640</u>	<u>-</u>	<u>78,640</u>	<u>62,441</u>
Total resources expended	<u><u>£159,359</u></u>	<u><u>-</u></u>	<u><u>£159,359</u></u>	<u><u>£130,425</u></u>
Net incoming resources	67,320	-	67,320	72,693
Other recognised gains and losses:				
Unrealised gains on revaluation of investments	-	(19,700)	(19,700)	64,900
Balances brought forward	<u>746,911</u>	<u>486,666</u>	<u>1,233,577</u>	<u>1,095,984</u>
Balances carried forward	<u><u>£814,231</u></u>	<u><u>£466,966</u></u>	<u><u>£1,281,197</u></u>	<u><u>£1,233,577</u></u>

There were no recognised gains or losses for either financial year other than those shown above
The notes on pages 8 to 11 form part of these financial statements.

Autism Independent UK
Balance Sheet at 30th September 2011

	Note	2011		2010	
		£	£	£	£
Fixed assets					
Tangible fixed assets	3		48,926		33,273
Fixed asset investments	4		<u>1,010,000</u>		<u>1,029,700</u>
			1,058,926		1,062,973
Current assets					
Prepaid expenses and income tax recoverable		1,962		1,804	
Cash at bank		<u>226,947</u>		<u>172,220</u>	
		228,909		174,024	
Creditors: amounts falling due within one year	5	<u>(6,638)</u>		<u>(3,420)</u>	
Net current assets			<u>222,271</u>		<u>170,604</u>
Net assets			<u>£1,281,197</u>		<u>£1,233,577</u>
Funds					
Unrestricted	6		814,231		746,911
Restricted	6		<u>466,966</u>		<u>486,666</u>
			<u>£1,281,197</u>		<u>£1,233,577</u>

These financial statements were approved by the committee on
and signed on its behalf by:

Trustee

The notes on pages 8 to 11 form part of these financial statements.

Autism Independent UK
Cash Flow Statement for the year ended 30th September 2011

	Note	2011 £	£	2010 £	£
Net cash inflow from financial activities	7		76,158		76,282
Returns on investment and servicing of finance					
Interest received		<u>59</u>	59	<u>35</u>	35
Capital expenditure					
Sale of tangible fixed assets		-		-	
Purchase of tangible fixed assets		(21,490)		-	
Purchase of investment properties		<u>-</u>	(21,490)	<u>-</u>	-
Financing					
Due within one year:					
Net decrease in loans		-		-	
Due after more than one year:					
Net decrease in loans		<u>-</u>		<u>-</u>	-
Increase in cash	8		54,727		76,317
Cash at 1st October 2010			<u>172,220</u>		<u>95,903</u>
Cash at 30th September 2011			<u><u>£226,947</u></u>		<u><u>£172,220</u></u>

The notes on pages 8 to 11 form part of these financial statements.

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention as modified for the inclusion of investment properties at valuation and in accordance with the Statement of Recommended Practice for Charities 2005, (Accounting and Reporting for Charities). They comply with the Charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 2005.

Investment income

Investment income is recorded when receivable.

Fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Office and other equipment	20% pa reducing balance
Caravans	20% pa reducing balance
Learning materials	25% pa reducing balance
Land	Nil
Portakabin and sitework	25% pa reducing balance
Building	2% pa straight line

Tangible fixed assets costing less than £50 are not capitalised.

Investment properties

Investment properties are revalued annually and included at market value. Market value is the open market estimated selling price. Where this has been given on a banding basis by the valuer, the lowest value is taken.

Incoming resources

In the case of grants, these are recognised as soon as the money is received and any conditions relating to the grants have been met.

Any grants for a specific purpose, either because they were requested for that purpose by the charity or because the donor specified the use, are included in income as restricted funds in the statement of financial activities. All other grants are included as unrestricted funds.

Income from seminars and workshops is recognised when the event is held irrespective of when the money is received.

Rental income is recognised as received.

Resources expended

Expenditure on seminars and workshops is included when the event is held irrespective of when invoices are received or money expended. This matches with the treatment of receipts for seminars and workshops.

All other revenue expenditure is recognised when incurred on an accruals basis.

Irrecoverable VAT is charged as part of the relevant cost.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes.

Autism Independent UK
Notes to the Financial Statements for the year ended 30th September 2011

3 Tangible fixed assets	Office and other equipment	Learning materials	Land, portakabin, sitework	Total
	£	£	£	£
Cost				
At 1st October 2010	50,602	1,350	36,039	87,991
Additions	21,490	-	-	21,490
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 30th September 2011	£72,092	£1,350	£36,039	£109,481
Depreciation				
At 1st October 2010	43,090	1,337	10,291	54,718
Charge for the year	5,800	3	34	5,837
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 30th September 2011	£48,890	£1,340	£10,325	£60,555
Net book amount				
At 30th September 2011	£23,202	£10	£25,714	£48,926
	<hr/>	<hr/>	<hr/>	<hr/>
At 30th September 2010	£7,512	£13	£25,748	£33,273

The net book amount at 30th September 2011 represents fixed assets used for:

	Office and other equipment	Learning materials	Land, portakabin, sitework	Total
	£	£	£	£
Direct charitable purposes				
Teaching aids	20,687	10	-	20,697
Recreational	-	-	25,662	25,662
	<hr/>	<hr/>	<hr/>	<hr/>
	20,687	10	25,662	46,359
Other purposes				
Management and administration	2,515	-	52	2,567
	<hr/>	<hr/>	<hr/>	<hr/>
	£23,202	£10	£25,714	£48,926
	<hr/>	<hr/>	<hr/>	<hr/>

Autism Independent UK
Notes to the Financial Statements for the year ended 30th September 2011

4 Investment properties

	205 Blandford Avenue £	209 Blandford Avenue £	207 Blandford Avenue £	211 Blandford Avenue £	179 Blandford Avenue £	114 Blandford Avenue £	Total £
Cost							
At 1st October 2010	58,520	132,952	71,373	56,368	160,920	166,889	647,022
Additions	-	-	-	-	-	-	-
At 30th September 2011	£58,520	£132,952	£71,373	£56,368	£160,920	£166,889	£647,022
Revaluations							
At 1st October 2010	101,430	76,998	88,577	88,582	4,030	23,061	382,678
Revaluation	50	(9,950)	50	5,050	(4,950)	(9,950)	(19,700)
At 30th September 2011	£101,480	£67,048	£88,627	£93,632	(£920)	£13,111	£362,978
Carrying value							
At 30th September 2011	£160,000	£200,000	£160,000	£150,000	£160,000	£180,000	£1,010,000
At 30th September 2010	£159,950	£209,950	£159,950	£144,950	£164,950	£189,950	£1,029,700

The properties consist of various houses on Blandford Avenue which are currently being let at a commercial rent on a short term lease.

The premises were revalued on 6th October 2011 by Connells, Independent Estate Agents.

5 Creditors

	2011 £	2010 £
Amounts falling due within one year		
Other creditors	6,638	3,420

6 Funds

	At 1st October 2010 £	Incoming resources £	Unrealised gains on revaluation £	Outgoing resources £	At 30th September 2011 £
Restricted funds:					
Building Project fund	486,666	-	(19,700)	-	466,966
Unrestricted funds	746,911	226,679	-	(159,359)	814,231
	£1,233,577	£226,679	(£19,700)	(£159,359)	£1,281,197

The restricted funds have been established by way of donations from various donors. These are restricted in that the request by the charity was for donations for the specific purpose identified above.

In the case of the Building Project fund, all donors were informed that until such time as the properties were completed for use as a group home for young adults with autism, they would be rented out on short term lets.

Autism Independent UK
Notes to the Financial Statements for the year ended 30th September 2011

Fund balances are represented by:

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
Restricted funds:				
Building Project fund	-	466,966	-	466,966
Unrestricted funds	<u>48,926</u>	<u>543,034</u>	<u>222,271</u>	<u>814,231</u>
	<u>£48,926</u>	<u>£1,010,000</u>	<u>£222,271</u>	<u>£1,281,197</u>

7 Reconciliation of net incoming resources to net cash flow from financial activities

	2011	2010
	£	£
Net incoming resources	67,320	72,693
Depreciation	5,837	1,927
(Increase)/Decrease in debtors	(158)	1,587
Increase/(Decrease) in creditors	3,218	(979)
Loss on sale of fixed assets	-	1,089
Interest receivable	(59)	(35)
	<u>£76,158</u>	<u>£76,282</u>
Net cash inflow from financial activities	<u>£76,158</u>	<u>£76,282</u>

8 Reconciliation of net cash flow to movement in net debt

Increase in cash in the period	54,727	76,317
Net funds at 1st October 2010	<u>172,220</u>	<u>95,903</u>
Net funds at 30th September 2011	<u>£226,947</u>	<u>£172,220</u>

9 Analysis of changes in net debt

	At 1/10/10	Cash flows	At 30/09/11
	£	£	£
Cash at bank:			
Business reserve	100,056	105,060	205,116
Current accounts	<u>72,164</u>	<u>(50,333)</u>	<u>21,831</u>
Total	<u>£172,220</u>	<u>£54,727</u>	<u>£226,947</u>