

Autism Independent UK

Annual Report and Accounts for the year ended 30 September 2023

Charity name and number:

Autism Independent UK, registered charity number 803003

Correspondence address:

199/203 Blandford Avenue
Kettering
Northants
NN16 9AT

Trustees who served during the year:

Pam York	Chair
Pam Lovett	Secretary
Bianca Palagefiu	

All served throughout the year

Custodian trustees in respect of land and buildings held:

The Charity Commission

Professional advisers

Bankers:

NatWest Bank plc
43 High Street
Rushden
Northants

Solicitors:

Wilson Browne
4 Grange Park Court
Roman Way
Northampton

Independent examiners:

McShane Wright
Chartered Certified Accountants
2 College Street
Higham Ferrers
Northants

Autism Independent UK

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Trustees' Annual Report for the year ended 30 September 2023

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 deed of trust is in the process to be updated this year to be run by a management committee. 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 to build a long term housing complex also 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 have stalled, this is due to covid-19. We would have liked to have continued to provide 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.

Our main objective is to continue to increase our housing portfolio to be able purchase and build the housing complex.

This year, as last, has been very hard for all at the charity with working, training and general activities all reduced due to Covid-19 and its variants. There has therefore been little achieved and forward planning has all but stalled.

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.

As disclosed last year, Pamela Lovett (acting secretary) on the management committee, is the wife of K Lovett, the Chief Administrator. We are actively looking for a replacement for her.

As reported last year, Mrs Bell resigned as treasurer, citing that the amount of work involved is too extensive and complex and conflicts with her other day to day business. We have been seeking a new treasurer. That said, during covid and the work and rules involved, most say no, saying it's like a full-time job with too much responsibility, too many rules and regulations. In the short term, the Chief Administrator will be taking this role.

The trustees are all members of the management committee. This committee is the sole body for decision making. This is to be updated in our constitution during the coming year.

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 3 members of staff:

Achievements, performance and future plans

The Society's major achievements during the year were:

- Housing project has still in phase 2, actively searching for appropriate land to purchase to start phase 3 including negotiating with North Northamptonshire Council (NNC) for this land. NNC are looking into other sites that may come up for sale but, to date, none have been found;
- continuing to expand the charity's collateral base for a group home project;
- continuing to expand the resource holdings in the information centre – adding further literature to the resource library;
- moved to a web based library and producing on-line training videos (Law, Education, Autism);
- continuing to produce animated films for Social Stories, social learning and understanding.

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Proposed developments for the future

- to continue to search for appropriate land for group homes project;
- to publish all charity newsletters, constitution, accounts, meetings via Worldwide Web (covid restrictions);
- to make information free via electronic means.... Web etc.;
- to continue to improve the telephone information service;
- to increase training events (covid restrictions);
- to expand advocacy via the Web and other electronic means;
- to supply free of charge the Carer and update Card service to carers of Autistic persons, helping them to be more aware of the available resources;
- to start planning for phase 3 housing project, buildings, grants, donations;

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 (and looking at professional fundraisers) to enable the group home to be established quickly.

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 its investment in domestic property to give both an income and to increase its capital base, although no additional properties were purchased this year.

Reviews of values are carried out regularly to ensure that returns are reasonable. The returns for this year (both net rental and estimated capital growth) amount to 2.34% (2022 11.41%). This reason for the large decrease is that the properties had a decrease in value this year (£4,062) compared to an increase in the previous year (£172,500). As these figures form part of the returns part of the equation, overall returns were down. The trust has chosen not to adopt formal ethical investment policies although attention is paid as to whom properties are rented. The net outgoing resources for the year before unrealised gains or losses on investments amounted to £15,786 (2022 – net incoming resources of £11,421).

Unrestricted funds at the end of the year amounted to £1,696,510 (2022 - £1,712,296), which represents in excess of 20 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 statements, the trustees are required to:

- 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 2011. 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 27 June 2023 and signed on its behalf by:

Trustee

Autism Independent UK

Independent Examiners' Report to the Trustees of Autism Independent UK

We report to the trustees on our examination of the accounts for the above charity for the year ended 30 September 2023, which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity trustees of the Autism Independent UK you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

We report in respect of our examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report 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

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Statement of Financial Activities for the year ended 30 September 2023

	Notes	Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Incoming resources:					
Membership, donations and grants:					
Donations and Legacies		8,107	-	8,107	2,714
Trading income:					
Seminar and workshop fees		118,855	-	118,855	42,525
Investment income:					
Interest receivable		5,918	-	5,918	511
Rent receivable		57,486	-	57,486	53,728
Total incoming resources		<u>£190,366</u>	-	<u>£190,366</u>	<u>£99,478</u>
Resources expended:					
Direct charitable expenditure:					
Seminar and workshop costs		65,786	-	65,786	14,870
Other expenditure:					
Publicity		5,175	-	5,175	3,200
Wages		53,203	-	53,203	51,887
Premises costs		68,618	-	68,618	8,996
Travel costs		129	-	129	450
Postage and telephone		2,826	-	2,826	1,733
Printing, copying, stationery and computer costs		7,922	-	7,922	4,280
Sundry other expenses		95	-	95	101
Bank charges		157	-	157	112
Professional fees		838	-	838	1,595
Depreciation		1,403	-	1,403	833
		<u>140,366</u>	-	<u>140,366</u>	<u>73,187</u>
Total resources expended		<u>£206,152</u>	-	<u>£206,152</u>	<u>£88,057</u>
Net (outgoing)/incoming resources		(15,786)	-	(15,786)	11,421
Other recognised gains and losses:					
Unrealised (losses)/gains on revaluation		-	(4,062)	(4,062)	172,500
Balances brought forward		<u>1,712,296</u>	<u>1,303,058</u>	<u>3,015,354</u>	<u>2,831,433</u>
Balances carried forward		<u>£1,696,510</u>	<u>£1,298,996</u>	<u>£2,995,506</u>	<u>£3,015,354</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.

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Balance Sheet at 30 September 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	2		30,158		28,712
Fixed asset investments	3		<u>2,405,000</u>		<u>2,154,850</u>
			2,435,158		2,183,562
Current assets					
Prepaid expenses and income tax recoverable		2,224		2,055	
Cash at bank		<u>561,962</u>		<u>832,347</u>	
		564,186		834,402	
Creditors: amounts falling due within one year					
	4	<u>(3,838)</u>		<u>(2,610)</u>	
Net current assets			<u>560,348</u>		<u>831,792</u>
Net assets			<u>£2,995,506</u>		<u>£3,015,354</u>
Funds					
Unrestricted	5		1,696,510		1,712,296
Restricted	5		<u>1,298,996</u>		<u>1,303,058</u>
			<u>£2,995,506</u>		<u>£3,015,354</u>

These financial statements were approved by the committee on 2 August 2024 and signed on its behalf by:

Trustee

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

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Cash Flow Statement for the year ended 30th September 2023

	Note	2023 £	2022 £
Net cash inflow from financial activities	6	(19,242)	11,821
Returns on investment and servicing of finance			
Interest received		5,918	511
Capital expenditure			
Purchase of tangible fixed assets		(2,849)	-
Purchase of investments		(254,212)	-
Increase in cash		(270,385)	12,332
Cash at 1st October 2022		832,347	820,015
Cash at 30th September 2023		<u>£561,962</u>	<u>£832,347</u>

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

Notes to the Financial Statements for the year ended 30 September 2023

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: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

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.

Taxation

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

2. Tangible fixed assets

	Office and other equipment £	Learning materials £	Land, portacabin, sitework £	Total £
Cost				
At 1st October 2020	83,469	1,090	36,039	120,598
Additions	2,849	-	-	2,849
Disposals	-	-	-	-
At 30th September 2023	£86,318	£1,090	£36,039	£123,447
Depreciation				
At 1st October 2020	80,369	1,090	10,427	91,886
Charge for the year	1,403	-	-	1,403
Disposals	-	-	-	-
At 30th September 2023	£81,772	£1,090	£10,427	£93,289
Net book amount				
At 30th September 2023	£4,546	-	£25,612	£30,158
At 30th September 2020	£3,100	-	£25,612	£28,712

The net book amount at 30 September 2023 represents fixed assets used for:

	Office and other equipment £	Learning materials £	Land, portacabin, sitework £	Total £
Direct charitable purposes				
Teaching aids	1,213	-	-	1,213
Recreational	-	-	25,612	25,612
	1,213	-	25,612	26,825
Other purposes				
Management and administration	3,333	-	-	3,333
	£4,546	-	£25,612	£30,158

3. Investment properties

	205 Blandford Avenue £	209 Blandford Avenue £	207 Blandford Avenue £	211 Blandford Avenue £	179 Blandford Avenue £
Cost					
At 1 October 2022	58,520	132,952	71,373	56,368	160,920
Additions	-	-	-	-	-
At 30 September 2023	£58,520	£132,952	£71,373	£56,368	£160,920
Revaluations					
At 1 October 2022	191,430	192,048	196,127	176,132	89,030
Revaluation	(4,950)	10,000	(7,500)	(2,500)	50
At 30 September 2023	£186,480	£202,048	£188,627	£173,632	£89,080
Carrying value					
At 30 September 2023	£245,000	£335,000	£260,000	£230,000	£250,000
At 30 September 2022	£249,950	£325,000	£267,500	£232,500	£249,950

	177 Blandford Avenue £	114 Blandford Avenue £	82 Blandford Avenue £	176 Blandford Avenue £	Total £
Cost					
At 1 October 2022	155,596	166,889	153,162	-	955,780
Additions	-	-	-	254,212	254,212
At 30 September 2023	£155,596	£166,889	£153,162	£254,212	£1,209,992
Revaluations					
At 1 October 2022	109,404	148,111	96,788	-	1,199,070
Revaluation	(5,000)	(15,000)	(4,950)	25,788	(4,062)
At 30 September 2023	£104,404	£133,111	£91,838	£25,788	£1,195,008
Carrying value					
At 30 September 2023	£260,000	£300,000	£245,000	£280,000	£2,405,000
At 30 September 2022	£265,000	£315,000	£249,950	-	£2,154,850

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 17th November 2023 by Lime Tree Lettings and Sales Ltd, Independent Estate Agents.

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4. Creditors – amounts falling due within one year

	2023	2022
	£	£
Other creditors	2,610	2,610

5. Funds

	At 1 October 2022 £	Incoming resources £	Unrealised gains/(losses) on revaluation £	Outgoing Resources £	At 30 September 2023 £
Restricted funds:					
Building Project fund	1,303,058		(4,062)		1,298,996
Unrestricted funds	1,712,296	190,366		(206,152)	1,696,510
	<u>£3,015,354</u>	<u>£190,366</u>	<u>(£4,062)</u>	<u>(£206,152)</u>	<u>£2,995,506</u>

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.

Fund balances are represented by:

	Tangible fixed assets £	Investments £	Net current assets £	Total £
Restricted funds:				
Building Project Fund	-	1,298,996	-	1,298,996
Unrestricted funds	30,158	1,106,004	560,348	1,696,510
	<u>£30,158</u>	<u>£2,405,000</u>	<u>£560,348</u>	<u>£2,995,506</u>

6. Reconciliation of net incoming resources to net cash flow from financial activities

	2023	2022
	£	£
Net incoming resources	(15,786)	11,421
Depreciation	1,403	833
(Increase)/Decrease in debtors	(169)	83
Increase/(Decrease) in creditors	1,228	(5)
Interest receivable	(5,918)	(511)
	<u>(£19,242)</u>	<u>£11,821</u>
Net cash (outflow)/ inflow from financial activities	<u>(£19,242)</u>	<u>£11,821</u>

Reconciliation of net cash flow to movement in net debt

The charity carries no debt. All movements in cashflows are either added to or deducted from funds.