

Charity Registration No. 1112897

Company Registration No. 03629625 (England and Wales)

AUTISM ALLIANCE UK LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2018

AUTISM ALLIANCE UK LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Grainger	(Appointed 24 May 2018)
	Ms J Howson	
	Ms M Simpson	(Appointed 24 May 2018)
	Ms D Harrison-Sales	(Appointed 16 May 2019)
	Ms C Edwards-Daem	(Appointed 16 May 2019)
	Ms J Lasota	(Appointed 16 May 2019)
Secretary	Mr A Grainger	
Charity number	1112897	
Company number	03629625	
Registered office	Sefton House Bridle Road Bootle Merseyside L30 4XR	
Independent examiner	Jean Ellis BA FCA CTA DSG Castle Chambers 43 Castle Street Liverpool L2 9TL	
Bankers	Royal Bank of Scotland 41 Maghull Road Maghull Merseyside L31 2HE	

AUTISM ALLIANCE UK LIMITED

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

AUTISM ALLIANCE UK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2018

The Trustees present their report and financial statements for the year ended 30 September 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to promote, maintain, improve and advance the education, development, health and welfare of people with autism and/or related conditions. The members of the company are chief executives of the constituent charities of the alliance. The members elect three (and not more than fifteen) from among their number to be Trustees of the charity and Directors of the company. The members meet in general meetings at least twice a year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Autism Alliance seeks to improve the lives of people with autism. The main achievements in the year to 30th September 2018 were that the charity:

- became embedded in the Autism Strategy Governance arrangements, represented at all task and finish groups and executive
- expanded our influence, increasing our representation in national forums
- provided training on GDPR
- supported members with information and support on :-
 - recruitment and retention
 - housing
 - practice improvement
- delivered a Neurodiversity Conference
- prepared the campaign of Care Assessments

In order to facilitate it's work, the Alliance has appointed a General Secretary as the sole employee. The charity has low overheads and a positive cash balance.

The charity continued to achieve it's objectives throughout the year.

Financial review

The funds of the Alliance are supplied by its members in the form of subscriptions or other contributions.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

It is not envisaged that the Alliance will generate sufficient surplus funds to warrant investments. Accordingly, no investments policy has been developed.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

AUTISM ALLIANCE UK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2018

The Board of Trustees has overall responsibility for ensuring that the charity has appropriate systems of controls, financial or otherwise. They are also responsible for safeguarding the assets of the charity and hence for taking steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- an annual budget approved by the Board of Trustees;
- regular consideration by the Board of Trustees of financial results, variance from budgets and non financial performance indicators;
- delegation of authority;
- identification and management of risks.

Structure, governance and management

The charity is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Grainger	(Appointed 24 May 2018)
Mr R O Bush	(Resigned 13 May 2019)
Ms J Howson	
Ms M Simpson	(Appointed 24 May 2018)
Mr C A Stobbs	(Resigned 24 May 2018)
Ms D Harrison-Sales	(Appointed 16 May 2019)
Ms C Edwards-Daem	(Appointed 16 May 2019)
Ms J Lasota	(Appointed 16 May 2019)

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.



Mr A Grainger

Trustee

Dated: 24 June 2019

AUTISM ALLIANCE UK LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AUTISM ALLIANCE UK LIMITED

I report to the Trustees on my examination of the financial statements of Autism Alliance UK Limited (the charity) for the year ended 30 September 2018.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I 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 financial statements to be reached.

Jean Ellis BA FCA CTA
DSG
Castle Chambers
43 Castle Street
Liverpool
L2 9TL



Dated: 24 June 2019

AUTISM ALLIANCE UK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2018

		Unrestricted funds 2018 £	Total 2017 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	65,750	139,260
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	4	59,653	98,658
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		6,097	40,602
 Fund balances at 1 October 2017		116,847	76,245
		<hr/>	<hr/>
Fund balances at 30 September 2018		122,944	116,847
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM ALLIANCE UK LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2018

	Notes	2018 £	£	2017 £	£
Current assets					
Debtors	9	11,563		20,763	
Cash at bank and in hand		122,624		108,859	
		<u>134,187</u>		<u>129,622</u>	
Creditors: amounts falling due within one year	10	(11,243)		(12,775)	
Net current assets			<u>122,944</u>		<u>116,847</u>
Income funds					
Unrestricted funds			122,944		116,847
			<u>122,944</u>		<u>116,847</u>

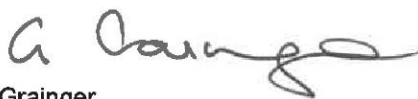
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2018.

The Trustees acknowledges her responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 June 2019



Mr A Grainger
Trustee

Company Registration No. 03629625

AUTISM ALLIANCE UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2018

1 Accounting policies

Charity information

Autism Alliance UK Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Sefton House, Bridle Road, Bootle, Merseyside, L30 4XR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

Expenditure is accounted for on an accruals basis.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

AUTISM ALLIANCE UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2018

1 Accounting policies

(Continued)

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

AUTISM ALLIANCE UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2018

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Total
	2018 £	2017 £
Government grant income	4,000	62,760
Membership fees	61,750	76,500
	<u>4,000</u>	<u>62,760</u>
Grants receivable for core activities		
DOH Innovations fund	-	31,760
DWP Training fund	4,000	31,000
	<u>4,000</u>	<u>62,760</u>

AUTISM ALLIANCE UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2018

4 Charitable activities

	Membership	DOH	DWP	Total	Total
	Innovations	Fund	Training	2018	2017
	2018	2018	2018		
	£	£	£	£	£
Staff costs	-	-	-	-	11,082
Administration costs	6,800	-	-	6,800	657
Website maintenance and development	12,000	-	-	12,000	5,101
Travel and subsistence	2,756	-	-	2,756	6,884
Small equipment	26	-	-	26	209
Bank charges	65	-	-	65	143
Consultancy	23,512	-	-	23,512	-
DOH Innovations fund	-	-	-	-	31,760
DWP Training fund	-	-	4,000	4,000	31,000
Conference costs / training	-	-	-	-	2,556
Insurance	52	-	-	52	-
	45,211	-	4,000	49,211	89,392
Share of governance costs (see note 5)	10,442	-	-	10,442	9,266
	55,653	-	4,000	59,653	98,658

5 Support costs

	Support	Governance	2018	2017
	costs	costs		
	£	£	£	£
Audit fees	-	730	730	720
Meeting expenses	-	9,712	9,712	8,546
	-	10,442	10,442	9,266
Analysed between				
Charitable activities	-	10,442	10,442	9,266

Governance costs includes payments to the independent examiners of £730 (2017- £720) for independent examination fees.

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

AUTISM ALLIANCE UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2018

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2018 Number	2017 Number
Administration	-	1

Employment costs

	2018 £	2017 £
Wages and salaries	-	10,122
Social security costs	-	960
	-	11,082

There were no employees whose annual remuneration was £60,000 or more.

8 Financial instruments

	2018 £	2017 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	11,000	20,200
Carrying amount of financial liabilities		
Measured at amortised cost	11,243	11,419

9 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Other debtors	11,000	20,200
Prepayments and accrued income	563	563
	11,563	20,763

10 Creditors: amounts falling due within one year

	2018 £	2017 £
Other taxation and social security	-	1,356
Accruals and deferred income	11,243	11,419
	11,243	12,775

AUTISM ALLIANCE UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 30 SEPTEMBER 2018**

11 Related party transactions

There were no disclosable related party transactions during the year (2017 - none).