

**Charity Registration No. 1162013**

**Company Registration No. 09500123 (England and Wales)**

**VISION BEYOND AUTISM UK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

# VISION BEYOND AUTISM UK

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	A S Lusk T G Reyner D J Hardman
<b>Charity number</b>	1162013
<b>Company number</b>	09500123
<b>Registered office</b>	Flat 2 102a Water Lane Wilmslow Cheshire United Kingdom SK9 5BB
<b>Independent examiner</b>	Azets Alpha House 4 Greek Street Stockport Cheshire United Kingdom SK3 8AB

---

# VISION BEYOND AUTISM UK

## 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 - 9

---

# **VISION BEYOND AUTISM UK**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 AUGUST 2021**

---

The trustees present their report and financial statements for the year ended 31 August 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply 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).

#### **Objectives and activities**

The charity's objects are to provide educational support services and other social work activities.

The Charity has a 5 year strategic plan, commencing in the financial year 2017/2018, to deliver two key outcomes for children and young people with complex autism in the operational area. The first is to create a capital fund ready to acquire supported living premises for the clients of VBA CIC and other similar individuals with complex autism. The Charity funds are to be used to provide the necessary deposit on property or properties to enable the securing of suitable loans or mortgages. This will allow for premises in the right location and the right quality to be acquired. Location and quality are of crucial relevance for the cohort, all of whom are highly vulnerable individuals who are unable to manage risk.

Donations are sought for this specific purpose.

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

#### **Achievements and performance**

Alongside and on a continuing basis the Charity offers surgeries (with our external consultant and Trustee) to families needing advice. The advice ranges across special education in both childhood and adulthood, social care for children and adults with disability, responding to challenges related to statutory assessments and client rights. Families are seen as many times as necessary with around 20 families being given advice and support, free of charge, each year.

#### **Financial review**

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.

The trustees has 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.

#### **Structure, governance and management**

The charity is a company limited by guarantee (incorporated 19 March 2015) and as such has no share capital. The liability of the members of the company as set out in the Memorandum of Association is £1 per member in the event of the company being wound up while they are a member or within one year of ceasing to be a member.

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:

AS Lusk

L Dunkerley

T G Reyner

D J Hardman

(Resigned 14 September 2021)

# VISION BEYOND AUTISM UK

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

**FOR THE YEAR ENDED 31 AUGUST 2021**

---

None of the trustees has 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.



T G Reyner

Trustee

Dated: 21.04.22

# VISION BEYOND AUTISM UK

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF VISION BEYOND AUTISM UK

---

I report on the accounts of the charity for the year ended 31 August 2021, which are set out on pages 4 to 9.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

#### Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Vision Beyond Autism UK for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

  
Azets

Alpha House  
4 Greek Street  
Stockport  
Cheshire  
SK3 8AB  
United Kingdom

Dated: 10 May 2022

# VISION BEYOND AUTISM UK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<b><u>Income from:</u></b>			
Donations and legacies	2	69,348	5,799
<b><u>Expenditure on:</u></b>			
Charitable activities	3	8,067	6,698
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		61,281	(899)
Fund balances at 1 September 2020		66,370	67,269
<b>Fund balances at 31 August 2021</b>		127,651	66,370

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.

# VISION BEYOND AUTISM UK

## BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	5	3,145		3,205	
Cash at bank and in hand		125,406		64,065	
		<u>128,551</u>		<u>67,270</u>	
<b>Creditors: amounts falling due within one year</b>	6	(900)		(900)	
Net current assets			<u>127,651</u>		<u>66,370</u>
<b>Income funds</b>					
Unrestricted funds			<u>127,651</u>		<u>66,370</u>
			<u>127,651</u>		<u>66,370</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 31 August 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 20/04/22



T G Reyner  
Trustee

Company Registration No. 09500123

# VISION BEYOND AUTISM UK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2021

---

#### 1 Accounting policies

##### Charity information

Vision Beyond Autism UK is a private company limited by guarantee incorporated in England and Wales. The registered office is Flat 2, 102a Water Lane, Wilmslow, Cheshire, SK9 5BB, United Kingdom.

#### 1.1 Accounting convention

The accounts 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# VISION BEYOND AUTISM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

---

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

##### 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.

##### 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.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans 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.

##### **Derecognition of financial liabilities**

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

# VISION BEYOND AUTISM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	67,773	4,294
Room hire	1,575	1,505
	<u>69,348</u>	<u>5,799</u>

### 3 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2021	2020
	£	£
Sundry expenses	60	94
Consultancy	3,692	4,289
Office costs	3,000	600
Bank charges	19	49
Donations	216	216
Accountancy	1,080	1,450
	<u>8,067</u>	<u>6,698</u>
	<u>8,067</u>	<u>6,698</u>

### 4 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

### 5 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	3,145	3,205