

AUTISM INDEPENDENT UK

England & Wales · Charity number 803003

Details

Other names	SOCIETY FOR THE AUTISTICALLY HANDICAPPED INTERNATIONAL, (AOL) AUTISM ON LINE, AUTISM FOR ALL, AUTISM ON LINE, S F T A H, SOCIETY FOR THE AUTISTICALLY HANDICAPPED
Status	Registered
Legal form	Other
Registered	1990-03-09
Register	View on the Charity Commission register

Contact

Address 199-203 Blandford Avenue
Kettering
Northants
NN16 9AT

Phone 01536523274

Email autism@autismuk.com

Website www.autismuk.com

Activities

Objects: THE RELIEF OF INDIVIDUALS SUFFERING FROM AUTISM AND RELATED CONDITIONS. IN PARTICULAR (BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING) BY:- 1. THE PROVISION OF ASSISTANCE IN THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION FOR SUCH INDIVIDUALS WHICH WILL IMPROVE THEIR CONDITIONS OF LIFE BY PROMOTING THEIR PHYSICAL MENTAL AND SPIRITUAL WELL-BEING. 2. THE PROMOTION OF RESEARCH INTO THE CAUSES AND TREATMENT OF AUTISM AND THE PUBLICATION OF THE USEFUL RESULTS THEREOF. 3. THE RELIEF OF FAMILIES OF INDIVIDUALS SUFFERING FROM AUTISM WHO ARE IN CONDITIONS OF NEED HARDSHIP AND DISTRESS.

Activities: see accounts pages 2.3.4

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Accommodation/housing
- **Who:** Children/young People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£214,194	£201,145	-	-
2023-09-30	£190,366	£206,152	-	-
2022-09-30	£99,478	£88,057	-	-
2021-09-30	£223,703	£72,955	-	-
2020-09-30	£243,616	£104,661	-	-

Trustees

Name	Role	Appointed
PAM LOVETT		
bianca palagesiu		2014-10-09

AUTISM INDEPENDENT UK

England & Wales - Charity number 803003

Accounts

Autism Independent UK

Annual Report and Accounts for the year ended 30 September 2024

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 (resigned October 2024)
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

Autism Independent UK

Trustees' Annual Report for the year ended 30 September 2024

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 and its aftermath. 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, its variants and its aftermath. 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 two years ago, 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. It should be noted that Pam York resigned in October 2024.

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 now employs 2 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;
- A new building, 176 Blandford Avenue, was added last year to the charity's investment portfolio but needed substantial work. Most of this was carried out by Keith Lovett and his son, Michael Lovett;
- continuing to expand the charity's collateral base for a group home project;

Autism Independent UK

- 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.

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 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% (2023 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 (2023 – net incoming resources of £11,421).

Unrestricted funds at the end of the year amounted to £1,696,510 (2023 - £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 2025 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 2024, 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

Autism Independent UK

Statement of Financial Activities for the year ended 30 September 2024

	Notes	Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
Incoming resources:					
Membership, donations and grants:					
Donations and Legacies		4,161	-	4,161	8,107
Trading income:					
Seminar and workshop fees		132,984	-	132,984	118,855
Investment income:					
Interest receivable		7,951	-	7,951	5,918
Rent receivable		69,098	-	69,098	57,486
Total incoming resources		£214,194	-	£214,194	£190,366
Resources expended:					
Direct charitable expenditure:					
Seminar and workshop costs		112,981	-	112,981	65,786
Other expenditure:					
Publicity		3,800	-	3,800	5,175
Wages		53,565	-	53,565	53,203
Premises costs		22,075	-	22,075	68,618
Travel costs		175	-	175	129
Postage and telephone		1,802	-	1,802	2,826
Printing, copying, stationery and computer costs		4,115	-	4,115	7,922
Sundry other expenses		26	-	26	95
Bank charges		254	-	254	157
Professional fees		1,444	-	1,444	838
Depreciation		908	-	908	1,403
Total resources expended		£201,145	-	£201,145	£206,152
Net (outgoing)/incoming resources		13,049	-	13,049	(15,786)
Other recognised gains and losses:					
Unrealised (losses)/gains on revaluation		-	155,000	155,000	(4,062)
Balances brought forward		1,692,448	1,303,058	2,995,506	3,015,354
Balances carried forward		£1,705,497	£1,458,058	£3,163,555	£2,995,506

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 30 September 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	2		29,251		30,158
Fixed asset investments	3		<u>2,560,000</u>		<u>2,405,000</u>
			2,589,251		2,435,158
Current assets					
Prepaid expenses and income tax recoverable		2,224		2,224	
Cash at bank		<u>573,368</u>		<u>561,962</u>	
		575,592		564,186	
Creditors: amounts falling due within one year					
	4	<u>(1,288)</u>		<u>(3,838)</u>	
Net current assets			<u>574,304</u>		<u>560,348</u>
Net assets			<u>£3,163,555</u>		<u>£2,995,506</u>
Funds					
Unrestricted	5		1,705,497		1,696,510
Restricted	5		<u>1,458,058</u>		<u>1,298,996</u>
			<u>£3,163,555</u>		<u>£2,995,506</u>

These financial statements were approved by the committee on 27 June 2025 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 2024

	Note	2024 £	2023 £
Net cash inflow/(outflow) from financial activities	6	3,455	(19,242)
Returns on investment and servicing of finance			
Interest received		7,951	5,918
Capital expenditure			
Purchase of tangible fixed assets		-	(2,849)
Purchase of investments		-	(254,212)
Increase/(decrease) in cash		11,406	(270,385)
Cash at 1st October 2023		561,962	832,347
Cash at 30th September 2024		<u>£573,368</u>	<u>£561,962</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 2024

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, portakabin, sitework £	Total £
Cost				
At 1st October 2023	£86,318	£1,090	£36,039	£123,447
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 30th September 2024	£86,318	£1,090	£36,039	£123,447
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1st October 2023	£81,772	£1,090	£10,427	£93,289
Charge for the year	907	-	-	907
Disposals				
	<hr/>	<hr/>	<hr/>	<hr/>
At 30th September 2024	£82,679	£1,090	£10,427	£94,196
	<hr/>	<hr/>	<hr/>	<hr/>
Net book amount				
At 30th September 2024	£3,639	-	£25,612	£29,251
	<hr/>	<hr/>	<hr/>	<hr/>
At 30th September 2023	£4,546	-	£25,612	£30,158
	<hr/>	<hr/>	<hr/>	<hr/>

The net book amount at 30 September 2024 represents fixed assets used for:

	Office and other equipment £	Learning materials £	Land, portacabin, sitework £	Total £
Direct charitable purposes				
Teaching aids	1,111	-	-	1,111
Recreational	-	-	25,612	25,612
	<hr/>	<hr/>	<hr/>	<hr/>
	1,213	-	25,612	26,723
Other purposes				
Management and administration	2,528	-	-	2,528
	<hr/>	<hr/>	<hr/>	<hr/>
	£3,639	-	£25,612	£29,251
	<hr/>	<hr/>	<hr/>	<hr/>

3. Investment properties

	114 Blandford Avenue £	176 Blandford Avenue £	177 Blandford Avenue £	179 Blandford Avenue £	205 Blandford Avenue £
Cost					
At 1 October 2023	166,889	254,212	155,596	160,920	58,520
Additions	-	-	-	-	-
At 30 September 2024	<u>£166,889</u>	<u>£254,212</u>	<u>£155,596</u>	<u>£160,920</u>	<u>£58,520</u>
Revaluations					
At 1 October 2023	133,111	25,788	104,404	89,080	186,480
Revaluation	20,000	20,000	15,000	15,000	15,000
At 30 September 2024	<u>£153,111</u>	<u>£45,788</u>	<u>£119,404</u>	<u>£104,080</u>	<u>£201,480</u>
Carrying value					
At 30 September 2024	<u>£320,000</u>	<u>£300,000</u>	<u>£275,000</u>	<u>£265,000</u>	<u>£260,000</u>
At 30 September 2023	<u>£245,000</u>	<u>£335,000</u>	<u>£260,000</u>	<u>£230,000</u>	<u>£250,000</u>

	207 Blandford Avenue £	209 Blandford Avenue £	211 Blandford Avenue £	82 Blandford Avenue £	Total £
Cost					
At 1 October 2023	71,373	132,952	56,368	153,162	1,209,992
Additions	-	-	-	-	-
At 30 September 2024	<u>£71,373</u>	<u>£132,952</u>	<u>£56,368</u>	<u>£153,162</u>	<u>£1,209,992</u>
Revaluations					
At 1 October 2023	188,627	202,048	173,632	91,838	1,195,008
Revaluation	15,000	30,000	10,000	15,000	155,000
At 30 September 2024	<u>£203,627</u>	<u>£232,048</u>	<u>£183,632</u>	<u>£106,838</u>	<u>£1,350,008</u>
Carrying value					
At 30 September 2024	<u>£275,000</u>	<u>£365,000</u>	<u>£240,000</u>	<u>£260,000</u>	<u>£2,560,000</u>
At 30 September 2023	<u>£260,000</u>	<u>£300,000</u>	<u>£245,000</u>	<u>£280,000</u>	<u>£2,405,000</u>

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 23rd September 2024 by Lime Tree Lettings and Sales Ltd, Independent Estate Agents.

Autism Independent UK

4. Creditors – amounts falling due within one year

	2024	2023
	£	£
Other creditors	1,288	2,610

5. Funds

	At 1 October 2023 £	Incoming resources £	Unrealised gains/(losses) on revaluation £	Outgoing Resources £	At 30 September 2024 £
Restricted funds:					
Building Project fund	1,303,058		155,000		1,458,058
Unrestricted funds	1,692,448	214,194		(201,145)	1,705,497
	<u>£2,995,506</u>	<u>£214,194</u>	<u>£155,000</u>	<u>(£201,145)</u>	<u>£3,163,555</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	-	1,458,058	-	1,458,058
Unrestricted funds	29,251	1,101,942	574,304	1,705,497
	<u>£29,251</u>	<u>£2,560,000</u>	<u>£574,304</u>	<u>£3,163,555</u>

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

	2024	2023
	£	£
Net incoming resources	13,049	(15,786)
Depreciation	907	1,403
(Increase) in debtors	-	(169)
(Decrease)/Increase in creditors	(2,550)	1,228
Interest receivable	(7,951)	(5,918)
	<u>£3,455</u>	<u>(£19,242)</u>
Net cash inflow/(outflow) from financial activities	<u>£3,455</u>	<u>(£19,242)</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.

AUTISM INDEPENDENT UK

England & Wales - Charity number 803003

Accounts

Autism Independent UK

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- 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.

Autism Independent UK

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

Autism Independent UK

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.

Autism Independent UK

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.

Autism Independent UK

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	<u>£58,520</u>	<u>£132,952</u>	<u>£71,373</u>	<u>£56,368</u>	<u>£160,920</u>
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	<u>£186,480</u>	<u>£202,048</u>	<u>£188,627</u>	<u>£173,632</u>	<u>£89,080</u>
Carrying value					
At 30 September 2023	<u>£245,000</u>	<u>£335,000</u>	<u>£260,000</u>	<u>£230,000</u>	<u>£250,000</u>
At 30 September 2022	<u>£249,950</u>	<u>£325,000</u>	<u>£267,500</u>	<u>£232,500</u>	<u>£249,950</u>

	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	<u>£155,596</u>	<u>£166,889</u>	<u>£153,162</u>	<u>£254,212</u>	<u>£1,209,992</u>
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	<u>£104,404</u>	<u>£133,111</u>	<u>£91,838</u>	<u>£25,788</u>	<u>£1,195,008</u>
Carrying value					
At 30 September 2023	<u>£260,000</u>	<u>£300,000</u>	<u>£245,000</u>	<u>£280,000</u>	<u>£2,405,000</u>
At 30 September 2022	<u>£265,000</u>	<u>£315,000</u>	<u>£249,950</u>	-	<u>£2,154,850</u>

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.

Autism Independent UK

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.

AUTISM INDEPENDENT UK

England & Wales - Charity number 803003

Accounts

Autism Independent UK

As did last year Annual Report and Accounts for the year ended 30 September 2022

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

Autism Independent UK Trustees' Annual Report for the year ended 30 September 2022

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 as did last year, 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. Also the trainers from various universities have had all international travel banned by the management of the universities. 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 also a treasurer.

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 still 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.

Autism Independent UK

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, nothing has been achieved as yet;
- continuing to expand the charity's collateral base for a group home project;
- continuing to expand the resource holdings in the information now moved to on line web. – adding further literature as and when resourced.
- 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.

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 £ (to be updated) % (2022 (to be updated)). 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 £(to be updated) (2022 - (to be updated)£).

Unrestricted funds at the end of the year amounted to £ (to be updated) (2022 - £ (to be updated)), 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

Autism Independent UK

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 2022, 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

Autism Independent UK

Statement of Financial Activities for the year ended 30 September 2022

	Unrestrict ed funds £	2022 Restrict ed funds £	Total funds £	2021 Total funds £
Incoming resources:				
Membership, donations and grants:				
Donations and Legacies	2,714	-	2,714	132,241
Grants	-	-	-	36,103
	<u>2,714</u>	<u>-</u>	<u>2,714</u>	<u>168,344</u>
Trading income:				
Seminar and workshop fees	42,525	-	42,525	2,229
Sales of course materials, and learning materials	-	-	-	-
	<u>42,525</u>	<u>-</u>	<u>42,525</u>	<u>2,229</u>
Investment income:				
Interest receivable	511	-	511	67
Rent receivable	53,728	-	53,728	53,063
	<u>53,728</u>	<u>-</u>	<u>53,728</u>	<u>53,063</u>
Total incoming resources	<u>£99,478</u>	<u>-</u>	<u>£99,478</u>	<u>£223,703</u>
Resources expended:				
Direct charitable expenditure:				
Seminar and workshop costs	14,870	-	14,870	1,997
Depreciation on charitable	-	-	-	1
Loss on sale of fixed assets	-	-	-	-
	<u>14,870</u>	<u>-</u>	<u>14,870</u>	<u>1,998</u>
Other expenditure:				
Publicity	3,200	-	3,200	-
Wages	51,887	-	51,887	51,354
Premises costs	8,996	-	8,996	13,620
Travel costs	450	-	450	-
Postage and telephone	1,733	-	1,733	1,110
Printing, copying, stationery and	4,280	-	4,280	2,643
Sundry other expenses	101	-	101	75
Bank charges	112	-	112	237
Professional fees	1,595	-	1,595	830
Depreciation	833	-	833	1,088
	<u>73,187</u>	<u>-</u>	<u>73,187</u>	<u>70,957</u>
Total resources expended	<u>£88,057</u>	<u>-</u>	<u>£88,057</u>	<u>£72,955</u>
Net incoming resources	11,421	-	11,421	150,748
Other recognised gains and				
Unrealised gains/(losses) on	-	172,500	172,500	148,550
Balances brought forward	<u>1,700,875</u>	<u>1,130,558</u>	<u>2,831,433</u>	<u>2,532,133</u>
Balances carried forward	<u>£1,712,296</u>	<u>£1,303,058</u>	<u>£3,015,391</u>	<u>£2,831,416</u>

Autism Independent UK

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.

Balance Sheet at 30 September 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	3		28,712		29,545
			2,154,85		1,982,35
Fixed asset investments	4		<u>0</u>		<u>0</u>
			2,183,56		2,011,89
			2		5
Current assets					
Prepaid expenses and income tax recoverable		2,055		2,138	
Cash at bank		<u>832,347</u>		<u>820,015</u>	
		834,402		822,153	
Creditors: amounts falling due within one year	5	<u>(2,610)</u>		<u>(2,615)</u>	
Net current assets			<u>831,972</u>		<u>819,538</u>
Net assets			<u>£3,015,354</u>		<u>£2,831,433</u>
Funds					
Unrestricted	6		1,712,296		1,700,875
Restricted	6		<u>1,303,058</u>		<u>1,130,558</u>
			<u>£3,015,354</u>		<u>£2,831,433</u>

These financial statements were approved by the committee on 27 June 2023 and signed on its behalf by:

Trustee

Autism Independent UK

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

Cash Flow Statement for the year ended 30 September 2022

	Note	£	2022 £	£	2021 £
Net cash inflow from financial activities	7		11,821		152,391
Returns on investment and servicing of finance					
Interest received			511		67
Capital expenditure					
Purchase of tangible fixed assets			-		(468)
Increase in cash	8		12,232		151,990
Cash at 1 October 2021			<u>820,015</u>		<u>668,025</u>
Cash at 30 September 2022			<u>£832,347</u>		<u>£820,015</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 2022

Accounting policies

1. 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.

2. Investment income

Investment income is recorded when receivable.

3. 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.

4. 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.

5. 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.

6. 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.

7. Taxation

Autism Independent UK

The charity is exempt from taxation on its income and gains where they are

	Office and other equipm ent £	Learnin g material s £	Land, portacab in, sitework £	Total £
Cost				
At 1 October 2021 and 30 September 2022	£83,469	£1,090	£36,039	£120,598
Depreciation				
At 1 October 2021	79,536	1,090	10,427	91,053
Charge for the year	833	-	-	833
At 30 September 2022	£80,369	£1,090	£10,427	£91,886
Net book amount				
At 30 September 2022	£3,100	-	£25,612	£28,712
At 30 September 2021	£3,933	-	£25,612	£29,545

applied for charitable purposes.

8. Tangible fixed assets

The net book amount at 30 September 2022 represents fixed assets used for:

	Office and other equipm ent £	Learnin g material s £	Land, portacab in, sitework £	Total £
Direct charitable purposes				
Teaching aids	2,616	-	-	2,616
Recreational	-	-	25,612	25,612
	2,616	-	25,612	28,228
Other purposes				
Management and administration	484	-	-	484
	£3,100	-	£25,612	£28,712

Autism Independent UK

9. Investment properties

	205 Blandford Avenue £	209 Blandford Avenue £	207 Blandford Avenue £	211 Blandford Avenue £	179 Blandford Avenue £
Cost					
At 1 October 2021 and 30 September 2022	£58,520	£132,952	£71,373	£56,368	£160,920
Revaluations					
At 1 October 2021	176,480	166,998	168,577	161,132	71,580
Revaluation	14,950	25,050	27,550	15,000	17,450
At 30 September 2022	£191,430	£192,048	£196,127	£176,132	£89,030
Carrying value					
At 30 September 2022	£249,950	£325,000	£267,500	£232,500	£249,950
At 30 September 2021	£235,000	£299,950	£239,950	£217,500	£232,500
	114 Blandford Avenue £	177 Blandford Avenue £	82 Blandford Avenue £	Total £	
Cost					
At 1 October 2021 and 30 September 2022	£166,889	£155,596	£153,162	£955,780	
Revaluations					
At 1 October 2021	113,061	89,404	79,338	1,026,570	
Revaluation	35,050	20,000	17,450	172,500	
At 30 September 2022	£148,111	£109,404	£96,788	£1,199,070	
Carrying value					
At 30 September 2022	£315,000	£265,000	£249,950	£2,154,850	
At 30 September 2021	£279,950	£245,000	£232,500	£1,982,350	

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

Autism Independent UK

The premises were revalued on 7th October 2022 by Lime Tree Lettings and Sales Ltd, Independent Estate Agents.

10. Creditors - amounts falling due within one year

	2022	2021
	£	£
Other creditors	2,610	2,615

Autism Independent UK

11. Funds

	At 1 October 2021 £	Incomin g resource s £	Unrealised gains/ (losses) on revaluation £	Outgoin g Resourc es £	At 30 Septemb er 2022 £
Restricted funds:					
Building Project fund	1,130,558		172,500		1,303,058
Unrestricted funds	1,700,875	99,478		(88,057)	1,712,296
	<u>£2,831,433</u>	<u>£99,478</u>	<u>£172,500</u>	<u>(£88,057)</u>	<u>£3,015,354</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:

	Tangibl e fixed assets £	Investmen ts £	Net current assets £	Total £
Restricted funds:				
Building Project Fund	-	1,303,058	-	1,303,058
Unrestricted funds	28,712	851,792	831,792	1,712,296
	<u>£28,712</u>	<u>£2,154,850</u>	<u>£831,792</u>	<u>£3,015,354</u>

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

	2022 £	2021 £
Net incoming resources	11,421	150,748
Depreciation	833	1,089
(Increase)/Decrease in debtors	83	365
Increase/(Decrease) in creditors	(5)	256
Interest receivable	(511)	(67)
	<u>£11,821</u>	<u>£152,391</u>
Net cash inflow from financial activities	<u>£11,821</u>	<u>£152,391</u>

Autism Independent UK

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.

AUTISM INDEPENDENT UK

England & Wales - Charity number 803003

Accounts

Autism Independent UK

Annual Report and Accounts for the year ended 30th September 2021

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
Eileen Bell	Treasurer (resigned in November 2020)
Bianca Palagefiu	

All served throughout the year with the exception of Eileen Bell who resigned in November 2020.

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

Autism Independent UK

Trustees' Annual Report for the year ended 30th September 2021

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.

Autism Independent UK

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.

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 10.1% (2020 7.7%). 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 £150,748 (2020 - £138,955).

Unrestricted funds at the end of the year amounted to £1,700,875 (2020 - £1,550,127), 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

Autism Independent UK

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 8 July 2022 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 30th September 2021, 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

Autism Independent UK

Statement of Financial Activities for the year ended 30th September 2021

	Unrestrict ed funds £	2021 Restrict ed funds £	Total funds £	2020 Total funds £
Incoming resources:				
Membership, donations and grants:				
Donations and Legacies	132,241	-	132,241	80,350
Grants	36,103	-	36,103	21,028
	<u>168,344</u>	<u>-</u>	<u>168,344</u>	<u>101,378</u>
Trading income:				
Seminar and workshop fees	2,229	-	2,229	89,034
Sales of course materials, and learning materials	-	-	-	-
	<u>2,229</u>	<u>-</u>	<u>2,229</u>	<u>89,034</u>
Investment income:				
Interest receivable	67	-	67	778
Rent receivable	53,063	-	53,063	52,426
	<u>53,130</u>	<u>-</u>	<u>53,130</u>	<u>53,204</u>
Total incoming resources	<u>£223,703</u>	<u>-</u>	<u>£223,70</u>	<u>£243,616</u>
Resources expended:				
Direct charitable expenditure:				
Seminar and workshop costs	1,997	-	1,997	29,318
Depreciation on charitable	1	-	1	3
Loss on sale of fixed assets	-	-	-	-
	<u>1,998</u>	<u>-</u>	<u>1,998</u>	<u>29,321</u>
Other expenditure:				
Publicity	-	-	-	4,420
Wages	51,354	-	51,354	51,532
Premises costs	13,620	-	13,620	8,808
Travel costs	-	-	-	1,662
Postage and telephone	1,110	-	1,110	1,534
Printing, copying, stationery and	2,643	-	2,643	5,062
Sundry other expenses	75	-	75	75
Bank charges	237	-	237	398
Professional fees	830	-	830	713
Depreciation	1,088	-	1,088	1,136
Loss on sale of fixed assets	-	-	-	-
	<u>70,957</u>	<u>-</u>	<u>70,957</u>	<u>75,340</u>
Total resources expended	<u>£72,955</u>	<u>-</u>	<u>£72,955</u>	<u>£104,661</u>
Net incoming resources	150,748	-	150,748	138,955
Other recognised gains and				
Unrealised gains/(losses) on	-	148,550	148,550	89,000
Balances brought forward	1,550,127	982,008	2,532,13	2,304,18
Balances carried forward	<u>£1,700,875</u>	<u>£1,130,55</u>	<u>£2,831,4</u>	<u>£2,532,1</u>

Autism Independent UK

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.

Balance Sheet at 30th September 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible fixed assets	3		29,545		30,166
			1,982,35		1,833,80
Fixed asset investments	4		0		0
			<u>2,011,89</u>		<u>1,776,10</u>
			5		5
Current assets					
Prepaid expenses and income tax recoverable		2,138		2,503	
Cash at bank		<u>820,015</u>		<u>668,025</u>	
		822,153		670,528	
Creditors: amounts falling due within one year	5	<u>(2,615)</u>		<u>(2,359)</u>	
Net current assets			<u>819,538</u>		<u>668,169</u>
Net assets			<u>£2,831,4</u>		<u>£2,532,1</u>
			33		35
Funds					
Unrestricted	6		1,700,87		1,550,12
			5		7
Restricted	6		<u>1,130,55</u>		<u>982,008</u>
			8		
			<u>£2,831,4</u>		<u>£2,532,1</u>
			33		35

These financial statements were approved by the committee on 8 July 2022 and signed on its behalf by:

Trustee

Autism Independent UK

Cash Flow Statement for the year ended 30th September 2021

	Note	£	2021 £	£	2020 £
Net cash inflow from financial activities	7		152,391		138,811
Returns on investment and servicing of finance					
Interest received			67		778
Capital expenditure					
Purchase of tangible fixed assets			<u>(468)</u>		<u>-</u>
Increase in cash	8		151,990		139,589
Cash at 1st October 2020			<u>668,025</u>		<u>528,436</u>
Cash at 30th September 2021			<u>£820,015</u>		<u>£668,025</u>

Notes to the Financial Statements for the year ended 30th September 2021

Accounting policies

1. 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.

2. Investment income

Investment income is recorded when receivable.

3. 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.

4. 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.

5. 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.

6. 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.

7. Taxation

Autism Independent UK

The charity is exempt from taxation on its income and gains where they are

	Office and other equipm ent £	Learnin g material s £	Land, portacab in, sitework £	Total £
Cost				
At 1st October 2020	82,741	1,350	36,039	120,130
Additions	468	-	-	468
Disposals	-	-	-	-
	<hr/>			
At 30th September 2021	<u>£83,209</u>	<u>£1,350</u>	<u>£36,039</u>	<u>£120,598</u>
Depreciation				
At 1st October 2020	78,197	1,348	10,419	89,964
Charge for the year	1,080	1	8	1,089
Disposals	-	-	-	-
	<hr/>			
At 30th September 2021	<u>£79,277</u>	<u>£1,349</u>	<u>£10,427</u>	<u>£91,053</u>
Net book amount				
At 30th September 2021	<u>£3,932</u>	<u>£1</u>	<u>£25,612</u>	<u>£29,545</u>
At 30th September 2020	<u>£4,544</u>	<u>£2</u>	<u>£25,620</u>	<u>£30,166</u>

applied for charitable purposes.

8. Tangible fixed assets

The net book amount at 30th September 2021 represents fixed assets used for:

	Office and other equipm ent £	Learnin g material s £	Land, portacab in, sitework £	Total £
Direct charitable purposes				
Teaching aids	3,328	1	-	3,329
Recreational	-	-	25,612	25,612
	<hr/>			
	3,328	1	25,612	28,941
Other purposes				
Management and administration	604	-	-	604
	<hr/>			
	£3,932	£1	£25,612	£29,545

9. Investment properties

	205 Blandford Avenue £	209 Blandford Avenue £	207 Blandford Avenue £	211 Blandford Avenue £	179 Blandford Avenue £
Cost					
At 1st October 2020	58,520	132,952	71,373	56,368	160,920
Additions	-	-	-	-	-
At 30th September 2021	<u>£58,520</u>	<u>£132,952</u>	<u>£71,373</u>	<u>£56,368</u>	<u>£160,920</u>
Revaluations					
At 1st October 2020	156,480	147,048	146,577	148,632	57,030
Revaluation	20,000	19,950	22,000	12,500	14,550
At 30th September 2021	<u>£176,480</u>	<u>£166,998</u>	<u>£168,577</u>	<u>£161,132</u>	<u>£71,580</u>
Carrying value					
At 30th September 2021	<u>£235,000</u>	<u>£299,950</u>	<u>£239,950</u>	<u>£217,500</u>	<u>£232,500</u>
At 30th September 2020	<u>£215,000</u>	<u>£280,000</u>	<u>£217,950</u>	<u>£205,000</u>	<u>£217,950</u>

	114 Blandford Avenue £	177 Blandford Avenue £	82 Blandford Avenue £	Total £
Cost				
At 1st October 2020	166,889	155,596	153,162	955,780
Additions	-	-	-	-
At 30th September 2021	<u>£166,889</u>	<u>£155,596</u>	<u>£153,162</u>	<u>£955,780</u>
Revaluations				
At 1st October 2020	93,111	64,354	64,788	878,020

Autism Independent UK

Revaluation	19,950	25,050	14,550	148,550
At 30th September 2021	£113,061	£89,404	£79,338	£1,026,570

Carrying value

At 30th September 2021	£279,950	£245,000	£232,500	£1,982,350
At 30th September 2020	£260,000	£219,950	£217,950	£1,833,800

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 15 September 2021 by Lime Tree Lettings and Sales Ltd, Independent Estate Agents.

10. Creditors - amounts falling due within one year

	2021	2020
	£	£
Other creditors	2,615	2,359

11. Funds

	At 1 October 2020 £	Incomin g resource s £	Unrealised gains/ (losses) on revaluation £	Outgoin g Resourc es £	At 30 Septemb er 2021 £
Restricted funds:					
Building Project fund	982,008		148,550		1,130,558
Unrestricted funds	1,550,127	223,703		(72,955)	1,700,875
	£2,532,135	£223,703	£148,550	(£72,955)	£2,831,433

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:

Tangibl e fixed assets	Investmen ts	Net current assets	Total
---------------------------------------	-------------------------	-----------------------------------	--------------

Autism Independent UK

	£	£	£	£
Restricted funds:				
Building Project Fund	-	1,130,558	-	1,130,558
				8
				1,700,87
Unrestricted funds	29,545	851,792	819,538	5
			£819,53	£2,831,4
	£29,545	£1,982,350	8	33

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

	2021	2020
	£	£
Net incoming resources	150,748	138,955
Depreciation	1,089	1,139
(Increase)/Decrease in debtors	365	(147)
Increase/(Decrease) in creditors	256	(358)
Interest receivable	(67)	(778)
Net cash inflow from financial activities	<u>£152,391</u>	<u>£138,811</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.

AUTISM INDEPENDENT UK

England & Wales - Charity number 803003

Accounts

Autism Independent UK

Annual Report and Accounts for the year ended 30th September 2020

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:

Pam York	Chair
Pam Lovett	Secretary
Eileen Bell	Treasurer
Bianca Palagefiu	

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

Autism Independent UK Trustees' Annual Report for the year ended 30th September 2020

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 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.

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

Management and governance arrangements

This year has been very hard for all at the charity, working, trainings and general activity's due to the Covid-19 and its variants, so little has been achieved, forward planning has all but stalled.

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.

It must be noted: The Charities Commission has demanded that it be known that Pamela Lovett (acting secretary) on the management committee is the wife of Keith Lovett, We are actively looking for a replacement for her.

Mrs Bell has resigned (11.2020) (included here as this statement is written after our year end 30.9.20) as treasurer, citing the amount of work involved is too extensive and complex and conflicts with her other day to day business. We are 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.

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 passed phase 1 of 3 phases and is now into 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;
- providing free on-site internet access; **(covid restrictions)**;
- providing an improved telephone information service;
- expanding the resource holdings in the information centre - adding literature to the resource library **(covid restrictions)**. Now moving to web based;
- producing animated films for Social Stories, social learning and understanding;
- TEACCH and SCERTS has been completely halted **(covid restrictions)**;

Autism Independent UK

- producing training videos (**covid restrictions**);
- producing information videos, Law, Education, Autism (**covid restrictions**);

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 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 7.7% (2019 0.4%). 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 £138,955 (2019 - £102,225).

Unrestricted funds at the end of the year amounted to £1,550,127 (2019 - £1,411,172), which represents 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
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 30th September 2020, 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

Autism Independent UK

Statement of Financial Activities for the year ended 30th September 2020

	Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
Incoming resources:				
Membership, donations and grants:				
Donations and Legacies	80,350	-	80,350	88,136
Grants	21,028	-	21,028	-
	<u>101,378</u>	<u>-</u>	<u>101,378</u>	<u>88,136</u>
Trading income:				
Seminar and workshop fees	89,034	-	89,034	102,113
Sales of course materials, equipment and learning materials	-	-	-	-
	<u>89,034</u>	<u>-</u>	<u>89,034</u>	<u>102,113</u>
Investment income:				
Interest receivable	778	-	778	934
Rent receivable	52,426	-	52,426	51,554
	<u>52,426</u>	<u>-</u>	<u>52,426</u>	<u>51,554</u>
Total incoming resources	<u>£243,616</u>	<u>-</u>	<u>£243,616</u>	<u>£242,737</u>
Resources expended:				
Direct charitable expenditure:				
Seminar and workshop costs	29,318	-	29,318	41,046
Depreciation on charitable purpose assets	3	-	3	3
Loss on sale of fixed assets	-	-	-	-
	<u>29,321</u>	<u>-</u>	<u>29,321</u>	<u>41,049</u>
Other expenditure:				
Publicity	4,420	-	4,420	12,225
Wages	51,532	-	51,532	51,812
Premises costs	8,808	-	8,808	20,304
Travel costs	1,662	-	1,662	2,346
Postage and telephone	1,534	-	1,534	1,755
Printing, copying, stationery and computer	5,062	-	5,062	8,309
Sundry other expenses	75	-	75	377
Bank charges	398	-	398	278
Professional fees	713	-	713	637
Depreciation	1,136	-	1,136	1,420
Loss on sale of fixed assets	-	-	-	-
	<u>75,340</u>	<u>-</u>	<u>75,340</u>	<u>99,463</u>
Total resources expended	<u>£104,661</u>	<u>-</u>	<u>£104,661</u>	<u>£140,512</u>
Net incoming resources	138,955	-	138,955	102,225
Other recognised gains and losses:				
Unrealised gains/(losses) on revaluation	-	89,000	89,000	(45,000)
Balances brought forward	<u>1,411,172</u>	<u>893,008</u>	<u>2,304,180</u>	<u>2,246,955</u>
Balances carried forward	<u>£1,550,127</u>	<u>£982,008</u>	<u>£2,532,135</u>	<u>£2,304,180</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 2020

	Note	2020		2019	
		£	£	£	£
Fixed assets					
Tangible fixed assets	3		30,166		31,305
Fixed asset investments	4		<u>1,833,800</u>		<u>1,744,800</u>
			1,863,966		1,776,105
Current assets					
Prepaid expenses and income tax recoverable		2,503		2,356	
Cash at bank		<u>668,025</u>		<u>528,436</u>	
		670,528		530,792	
Creditors: amounts falling due within one year					
	5	<u>(2,359)</u>		<u>(2,717)</u>	
Net current assets					
			<u>668,169</u>		<u>528,075</u>
Net assets					
			<u>£2,532,135</u>		<u>£2,304,180</u>
Funds					
Unrestricted	6		1,550,127		1,411,172
Restricted	6		<u>982,008</u>		<u>893,008</u>
			<u>£2,532,135</u>		<u>£2,304,180</u>

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

Trustee

Cash Flow Statement for the year ended 30th September 2020

	Note	2020		2019	
		£	£	£	£
Net cash inflow from financial activities	7		138,811		103,335
Returns on investment and servicing of finance					
Interest received		<u>778</u>		<u>934</u>	
			778		934
Capital expenditure					
Sale of tangible fixed assets		-		-	
Purchase of tangible fixed assets		-		-	
Purchase of investment properties		<u>-</u>		<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		139,589		104,269
Cash at 1st October 2019			<u>528,436</u>		<u>424,167</u>
Cash at 30th September 2020			<u><u>668,025</u></u>		<u><u>£528,436</u></u>

Notes to the Financial Statements for the year ended 30th September 2020

Accounting policies

1. 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.

2. Investment income

Investment income is recorded when receivable.

3. 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.

4. 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.

5. 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.

6. 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.

7. Taxation

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

8. Tangible fixed assets

	Office and other equipment £	Learning materials £	Land, portacabin, sitework £	Total £
Cost				
At 1st October 2019	82,741	1,350	36,039	120,130
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>			
At 30th September 2020	<u>£82,741</u>	<u>£1,350</u>	<u>£36,039</u>	<u>£120,130</u>
Depreciation				
At 1st October 2019	77,061	1,348	10,416	88,825
Charge for the year	1,136	-	3	1,139
Disposals	-	-	-	-
	<hr/>			
At 30th September 2020	<u>£78,197</u>	<u>£1,348</u>	<u>£10,419</u>	<u>£89,964</u>
Net book amount				
At 30th September 2020	<u>£4,544</u>	<u>£2</u>	<u>£25,620</u>	<u>£30,166</u>
At 30th September 2019	<u>£5,680</u>	<u>£2</u>	<u>£25,623</u>	<u>£31,305</u>

The net book amount at 30th September 2020 represents fixed assets used for:

	Office and other equipment £	Learning materials £	Land, portacabin, sitework £	Total £
Direct charitable purposes				
Teaching aids	4,207	2	-	4,209
Recreational	-	-	25,616	25,616
	<u>4,207</u>	<u>2</u>	<u>25,616</u>	<u>29,825</u>
Other purposes				
Management and administration	337	-	4	341
	<u>£4,544</u>	<u>£2</u>	<u>£25,620</u>	<u>£30,166</u>

9. Investment properties

	205 Blandford Avenue £	209 Blandford Avenue £	207 Blandford Avenue £	211 Blandford Avenue £	179 Blandford Avenue £
Cost					
At 1st October 2019	58,520	132,952	71,373	56,368	160,920
Additions	-	-	-	-	-
At 30th September 2020	<u>£58,520</u>	<u>£132,952</u>	<u>£71,373</u>	<u>£56,368</u>	<u>£160,920</u>
Revaluations					
At 1st October 2019	146,480	127,048	138,577	138,632	49,030
Revaluation	10,000	20,000	8,000	10,000	8,000
At 30th September 2020	<u>£156,480</u>	<u>£147,048</u>	<u>£146,577</u>	<u>£148,632</u>	<u>£57,030</u>
Carrying value					
At 30th September 2020	<u>£215,000</u>	<u>£280,000</u>	<u>£217,950</u>	<u>£205,000</u>	<u>£217,950</u>
At 30th September 2019	<u>£205,000</u>	<u>£260,000</u>	<u>£209,950</u>	<u>£195,000</u>	<u>£209,950</u>
	114	177	82		
	Blandford	Blandford	Blandford	Total	
	Avenue	Avenue	Avenue	£	
	£	£	£		
Cost					
At 1st October 2019	166,889	155,596	153,162	955,780	
Additions	-	-	-	-	
At 30th September 2020	<u>£166,889</u>	<u>£155,596</u>	<u>£153,162</u>	<u>£955,780</u>	
Revaluations					
At 1st October 2019	78,111	54,354	56,788	789,020	
Revaluation	15,000	10,000	8,000	89,000	
At 30th September 2020	<u>£93,111</u>	<u>£64,354</u>	<u>£64,788</u>	<u>£878,020</u>	
Carrying value					
At 30th September 2020	<u>£260,000</u>	<u>£219,950</u>	<u>£217,950</u>	<u>£1,833,800</u>	
At 30th September 2019	<u>£245,000</u>	<u>£209,950</u>	<u>£209,950</u>	<u>£1,744,800</u>	

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 3 November 2020 by Lime Tree Lettings and Sales Ltd, Independent Estate Agents.

10. Creditors – amounts falling due within one year

	2020 £	2019 £
Other creditors	<u>2,359</u>	<u>2,717</u>

Autism Independent UK

11. Funds

	At 1 October 2019 £	Incoming resources £	Unrealised gains/(losses) on revaluation £	Outgoing resources £	At 30 September 2020 £
Restricted funds:					
Building Project fund	893,008	-	89,000	-	982,008
Unrestricted funds	1,411,172	243,616	-	(104,661)	1,550,127
	<u>£2,304,180</u>	<u>£243,616</u>	<u>£89,000</u>	<u>(£104,661)</u>	<u>£2,532,135</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	-	982,008	-	982,008
Unrestricted funds	30,166	851,792	668,169	1,550,127
	<u>£31,305</u>	<u>£1,744,800</u>	<u>£528,075</u>	<u>£2,304,180</u>

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

	2020 £	2019 £
Net incoming resources	138,955	102,225
Depreciation	1,139	1,423
(Increase)/Decrease in debtors	(147)	(1)
Increase/(Decrease) in creditors	(358)	622
Loss on sale of fixed assets	-	-
Interest receivable	(778)	(934)
Net cash inflow from financial activities	<u>£103,335</u>	<u>£138,811</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.