

Autism Jersey
Report and Accounts
for the year ended 30 April 2017

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Report and Accounts
for the year ended 30 April 2017
Contents

	Page
Treasurer's annual report	2
Statement of Trustees responsibilities with regards to the accounts	3
Independent Reviewers' Report	4
Statement Financial Activities	5
Statement of Financial Position	6
Notes to the Accounts	7 -14

Autism Jersey
STATEMENT OF TRUSTEES' RESPONSIBILITIES WITH REGARD TO THE
ACCOUNTS YEAR ENDED 30 APRIL 2017

The Trustees have elected to prepare accounts for the financial year that show a true and fair view of the state of affairs of Autism Jersey (the "Association") and of the income and expenditure of the Association in accordance with FRS102 Section 1A.

In preparing the accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Association will continue in operation for the foreseeable future.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Association and enable the Trustees to ensure that the accounts comply with applicable accounting standards and the Association's constitution. The Trustees are responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm the accounts comply with these requirements.

**INDEPENDENT REVIEWERS' REPORT TO THE TRUSTEES OF
AUTISM JERSEY**

We have reviewed the accounts of Autism Jersey for the year ended 30 April 2017, which comprise the statement of financial activities, statement of financial position and related notes 1 to 13.

Respective responsibilities of trustees and reviewer

The trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. The trustees are also responsible for ensuring that the requirements of the Association's constitution with regard to accounts and independent examination of those accounts are complied with. Our responsibility is to perform an independent review of the accounts and express a conclusion thereon. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised) 'Engagements to Review Historical Financial Statements'. This standard requires us to conclude whether anything has come to our attention that causes us to believe the accounts, taken as a whole, are not prepared in all material respects in accordance with the applicable reporting framework. This standard also requires us to comply with relevant ethical requirements.

This report is made solely to the Association's trustees as a body. Our review work has been undertaken so that we might state to the Association's trustees those matters we are required to state to them in the review report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's trustees as a body, for our review work, for this report, or for the conclusions we have formed.

Scope of the review of the accounts

A review of accounts in accordance with ISRE 2400 (Revised) is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of trustees and others within the Association, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, we do not express an audit opinion on these accounts.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying accounts are not prepared in all material respects in accordance with the Association's stated accounting policies.



**RSM Channel Islands Limited
Chartered Accountants
Jersey, C.I.**

Date: 15 August 2017

Autism Jersey
Statement of Financial Activities
for the year ended 30 April 2017


	Notes	Unrestricted General	Restricted Ringfenced	Total funds 2017	Unrestricted General	Restricted Ringfenced	Total funds 2016 As restated (note 14)
		£	£	£	£	£	£
Income and endowments							
Donations	3a	219,747	62,750	282,497	113,044	79,428	192,472
Activities for generating funds	3b	24,810	22,782	47,592	134,993	11,092	146,085
Finance Income	3c	41	-	41	8	-	8
Income from services provided	3d	1,276,702	-	1,276,702	1,062,473	-	1,062,473
Other income	3e	52,987	-	52,987	54,444	-	54,444
Total income and endowments		1,574,287	85,532	1,659,819	1,364,962	90,520	1,455,482
Expenditure							
Raising funds	4a	5,065	10,919	15,984	31,954	-	31,954
Charitable activities	4b	1,508,654	-	1,508,654	1,274,330	79,428	1,353,758
Total expenditure		1,513,719	10,919	1,524,638	1,306,284	79,428	1,385,712
Net movement in funds		60,568	74,613	135,181	58,678	11,092	69,770
Funds brought forward at 1 May		158,420	235,000	393,420	150,059	173,591	323,650
Transfer between funds		(387)	387	-	(50,317)	50,317	-
Funds carried forward at 30 April		218,601	310,000	528,601	158,420	235,000	393,420

The notes on pages 7 to 14 form part of the financial statements.

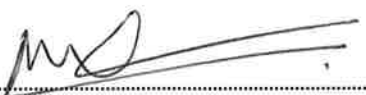
Autism Jersey
Statement of Financial Position
As at 30 April 2017

	Notes	2017	2016
		£	£
Fixed Assets			
Tangible fixed assets	5	20,429	24,605
		<u>20,429</u>	<u>24,605</u>
Current Assets			
Debtors	6	163,077	162,546
Cash at bank and in hand	7	444,934	390,590
		<u>608,011</u>	<u>553,136</u>
Creditors: amounts falling due within one year	8	<u>(99,839)</u>	<u>(184,321)</u>
Net Current Assets		<u>508,172</u>	<u>368,815</u>
Net Assets	9	<u>528,601</u>	<u>393,420</u>
Restricted Funds			
Ringfenced Fund	10	310,000	235,000
		<u>310,000</u>	<u>235,000</u>
Unrestricted Funds			
General fund	10	218,601	158,420
		<u>218,601</u>	<u>158,420</u>
Total Funds	10	<u>528,601</u>	<u>393,420</u>

Approved by the board of Trustees of Autism Jersey and signed on its behalf by;



 Brendan Dowling - Treasurer



 Nick Winsor - Chairman

11/8/2017

 Date

The notes on pages 7 to 14 form part of the financial statements.

Autism Jersey

Notes to the Accounts

for the year ended 30 April 2017

1. Statutory Information

Autism Jersey is a Jersey Association established under the constitution dated 24 January 2014. The Association's principal place of business is 2 Britannia Place, Bath Street, St Helier, Jersey

2. Basis of Accounting and Accounting Policies

The accounts have been prepared under the historical cost convention and in accordance with Section 1A of Financial Reporting standards 102 ('FRS102') issued by the Financial Reporting Council. Although the Association is not within the scope of the Statement of Recommended Practice applicable to charities, consideration has been given to its recommendations in the preparation of these accounts. The functional currency of the Association is Pounds Sterling because this is the currency of the primary economic environment in which the Association operates. The accounts are also presented in Pounds Sterling.

a) Income and endowments

Income and endowments comprise the following:

- Donations ; both general and specific,
- Other trading activities comprising income generated from fundraising,
- Income from charitable activities and contracted activities comprising income generated from supported living, full time residential care services and short break services, and
- Investment income, representing bank deposit interest earned from bank accounts.

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Association is legally entitled to the income and the amount can be quantified with reasonable accuracy. Funds from donations and gifts are accounted for when any conditions for receipt have been met and there is reasonable assurance of receipt. All other incoming resources are accounted for on an accruals basis.

b) Tangible fixed assets

Fixed assets are stated at cost less depreciation. Assets are depreciated on a reducing balance basis with a full years depreciation charged in the year of purchase and none during the year of disposal.

Rates used are:

Equipment	20%	reducing balance
Computers	20%	reducing balance
Motor vehicles	20%	reducing balance

Autism Jersey

Notes to the Accounts (continued)

for the year ended 30 April 2017

2. Basis of Accounting and Accounting Policies (continued)

c) Recognition of expenditure

Expenditure is recognised when a liability is incurred.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in the running of events to raise income.
- Charitable activities include expenditure associated with the provision of services and include both the direct costs and support costs relating to these activities.

d) Cash and cash equivalents

Cash includes cash on hand and in banks.

e) Taxation

The Association has been granted exemption under the provisions of Article 115(a) of the Income Tax (Jersey) Law 1961 provided its income is applied for charitable purposes.

f) Cash flow statement

The Association has taken the exemption available under section 7.1B in FRS102 Cash Flow Statements, which allows an entity not to prepare a cash flow statement on the basis of size.

g) Fund structure

The Association maintains various types of fund accounts as follows:

General Fund

The general fund represents funds which are expendable at the discretion of the Trustees for the good of the Association. Such funds may be held in order to finance both working and capital investment.

Ringfenced Fund

The ringfenced fund has been set up specifically to hold funds that have been raised or specifically donated to contribute towards the building costs of the new centre for autism in Jersey.

h) Employee benefits

The Association does not consider any unpaid annual leave to be material and as such has not accrued for any amounts at 30 April 2017 or 30 April 2016.

i) Going Concern

The accounts have been prepared on a going concern basis. The Association currently runs at an operating deficit and therefore relies upon donations to ensure its ability to continue as a going concern. If donations are insufficient, the Association can draw upon capital from its General Fund.

Autism Jersey

Notes to the Accounts (continued)

for the year ended 30 April 2017

2. Basis of Accounting and Accounting Policies (continued)

j) Other financial assets

Basic financial assets including debtors and cash at bank are initially recognised at transaction price and subsequently carried at undiscounted amount of the cash and other considerations expected to be received, net of impairment. The Trustees exercise judgement as to the recoverability of debtors and determines when it is appropriate to impair these assets.

k) Financial liabilities

Basic financial liabilities are initially recognised at transaction price and subsequently carried at the undiscounted amount of the cash and other considerations expected to be paid. Financial liabilities are derecognised when the liability is extinguished; that is when the contractual obligation is discharged, cancelled or expires.

l) Transition to FRS102 Section 1A

These Financial Statements are the first that comply with FRS102 Section 1A. The date of transition was 1 May 2015. The transition to FRS102 Section 1A has not resulted in any changes in accounting policies.

Autism Jersey

**Notes to the Accounts (continued)
for the year ended 30 April 2017**

3. Income and Endowments

	General Fund £	Ringfenced Fund £	Total funds 2017 £	General Fund £	Ringfenced Fund £	Total funds 2016 £
a) Voluntary Income						
Specific Donations	153,257	62,750	216,007	12,839	59,428	72,267
General Donations	66,490	-	66,490	100,205	20,000	120,205
	<u>219,747</u>	<u>62,750</u>	<u>282,497</u>	<u>113,044</u>	<u>79,428</u>	<u>192,472</u>
b) Activities for generating funds						
Events and fundraising	<u>24,810</u>	<u>22,782</u>	<u>47,592</u>	<u>134,993</u>	<u>11,092</u>	<u>146,085</u>
Fundraising income is shown as gross. Expenses associated with fundraising events in 2017 are included in note 4a.						
c) Investment income						
Bank interest	<u>41</u>	<u>-</u>	<u>41</u>	<u>8</u>	<u>-</u>	<u>8</u>
d) Incoming resources from charitable activities / services provided						
Short Break Services	374,805	-	374,805	309,684	-	309,684
Supported Living	897,957	-	897,957	749,989	-	749,989
Holiday Play Scheme	3,940	-	3,940	2,800	-	2,800
	<u>1,276,702</u>	<u>-</u>	<u>1,276,702</u>	<u>1,062,473</u>	<u>-</u>	<u>1,062,473</u>
e) Other income						
Tax refund	8,362	-	8,362	3,257	-	3,257
Training Courses and Sundry Income	6,503	-	6,503	6,765	-	6,765
Shop Income	38,122	-	38,122	44,422	-	44,422
	<u>52,987</u>	<u>-</u>	<u>52,987</u>	<u>54,444</u>	<u>-</u>	<u>54,444</u>

Autism Jersey

Notes to the Accounts (continued)

for the year ended 30 April 2017

4. Expenditure

	Unrestricted General £	Restricted Ringfenced £	Total funds 2017 £	Unrestricted General £	Restricted Ringfenced £	Total funds 2016 £
a) Raising funds						
Fundraising Costs	5,065	10,919	15,984	31,954	-	31,954
b) Charitable activities						
Wages and salaries	1,201,837	-	1,201,837	969,748	79,428	1,049,176
	1,201,837	-	1,201,837	969,748	79,428	1,049,176
New Centre for Autism Expenses	7,250	-	7,250	-	-	-
Office Costs	35,773	-	35,773	37,658	-	37,658
AJ Services Delivered in the Community	121,506	-	121,506	127,327	-	127,327
Rent & rates	46,595	-	46,595	53,089	-	53,089
Consultancy Fees	23,641	-	23,641	48,660	-	48,660
Staff Training Expenses	48,605	-	48,605	16,724	-	16,724
Bank charges	1,120	-	1,120	1,139	-	1,139
Other Expenses	15,665	-	15,665	10,885	-	10,885
Motor Expenses	804	-	804	2,200	-	2,200
Audit fees	750	-	750	750	-	750
	301,709	-	301,709	298,432	-	298,432
Depreciation	5,108	-	5,108	6,150	-	6,150
Total cost of charitable activities	1,508,654	-	1,508,654	1,274,330	79,428	1,353,758

The average number of employees (full-time equivalents) analysed by function are:

	2017	2016
Supported Living	19	20
Short Break Services	6	5
Management and administration	8	7
Zero hour staff	21	25
	54	57

Autism Jersey
Notes to the Accounts (continued)
for the year ended 30 April 2017

5. Tangible Fixed Assets

Cost	Computers	Equipment	Motor Vehicles	Total
	£	£	£	£
At 01.05.16	22,474	19,593	11,995	54,062
Additions	-	932	-	932
At 30.04.17	22,474	20,525	11,995	54,994
Accumulated depreciation				
At 01.05.16	10,414	11,962	7,081	29,457
Charge for the year	2,412	1,713	983	5,108
At 30.04.17	12,826	13,675	8,064	34,565
Net book value				
At 30.04.17	9,648	6,850	3,931	20,429
At 30.04.16	12,060	7,631	4,914	24,605

6. Debtors

	2017	2016
	£	£
Trade Debtors	150,810	157,807
Prepayments and other debtors	12,267	4,739
	163,077	162,546

7. Cash at Bank and In Hand

	2017	2016
	£	£
Cash at bank and in hand	444,934	390,590

8. Creditors: amounts falling due within one year

	2017	2016
	£	£
Deferred income	29,609	118,476
Trade Creditors	70,230	65,845
	99,839	184,321

Autism Jersey

Notes to the Accounts (continued)

for the year ended 30 April 2017

9. Analysis of Net Assets between Funds	Unrestricted	Restricted	Total Funds
	General	Ringfenced	
	£	£	£
Tangible fixed assets	20,429	-	20,429
Net current assets	198,172	310,000	508,172
	<u>218,601</u>	<u>310,000</u>	<u>528,601</u>

10. Movements in funds	At 1 May	Incoming	Outgoing	Transfer	At 30 April
	2016	resources	resources	between funds	2017
	£	£	£	£	£
Ringfenced funds					
	235,000	85,532	(10,919)	387	310,000
Unrestricted funds					
General funds	158,420	1,574,287	(1,513,719)	(387)	218,601
Total funds	<u>393,420</u>	<u>1,659,819</u>	<u>(1,524,638)</u>	<u>-</u>	<u>528,601</u>

General Fund

General funds comprise amounts not allocated or ring-fenced for a particular purpose or project.

Restricted Fund

Ringfenced funds are funds set aside for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. The funds held in the ringfenced fund have been set aside as a contribution to the building of the new Centre for Autism in Jersey.

11. Leases

On 25 January 2013 Autism Jersey entered into a lease for the shop premises at 78 Bath Street, St Helier, Jersey at an annual rent of £13,000, with effect from 1 February 2013 to 31 January 2018.

On 1 January 2013 Autism Jersey entered into a lease for offices at 2 Britannia Place at an annual rental of £25,950 per annum with effect from 1 January 2013 to 31 December 2017.

On 30 April 2015 Autism Jersey entered into a lease for additional office space at 19 Britannia Place at an annual rent of £9,000 per annum with effect from 1 May 2015 to 31 December 2017.

Autism Jersey

Notes to the Accounts (continued)

for the year ended 30 April 2017

12. Transition to FRS102

This is the first year the Association has presented its results under FRS102 Section 1A and the date of transition to FRS102 was 1 May 2015. There has been no substantially different accounting treatment of any item in these financial statements. However, the adoption of FRS102 has resulted in some changes in presentation of the financial statements as well as changes in terminology.

It should be noted that certain information previously contained within the primary statements is now included within the notes.

13. Controlling Party

In the opinion of the Trustees there is no ultimate controlling party. The Association is controlled by the Board of Trustees.