

REGISTERED COMPANY NUMBER: 04243981
REGISTERED CHARITY NUMBER: 1089341

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2018
for
Action for ASD



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1st Floor, Block C
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Action for ASD

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for the Year Ended 31 March 2018

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Action for ASD

Reference and Administrative Details
for the Year Ended 31 March 2018

TRUSTEES

Trevor James
Bridget Collinge
Janet James
Julia Palmowski
Elizabeth Paterson
David Preston
Alan Entwistle
Alan Waddington (resigned 21.6.17)
Christine Waddington (resigned 21.6.17)

COMPANY SECRETARY

Trevor James

REGISTERED OFFICE

Suite 7, Kings Mill
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REGISTERED COMPANY NUMBER 04243981

REGISTERED CHARITY NUMBER 1089341

INDEPENDENT EXAMINER

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BANKERS

Lloyds Bank PLC
7 Manchester Road
Burnley
Lancashire
BB11 1HT

Nationwide Building Society
80 St James Street
Burnley
Lancashire
BB11 1PH

Action for ASD

Report of the Trustees for the Year Ended 31 March 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

HISTORY OF THE CHARITY

The Charity began life in 1996 when a group of parents attended Holly House Child Development Centre in Rishton, and formed a self-help group which they subsequently established as a registered charity called CASSEL (Children with Asperger Syndrome Support in East Lancashire). In 2000 the charity changed its name to Action for ASD, to reflect its wider scope in the spectrum of autistic disorders.

In 2001 the Charity obtained funding from the Big Lottery for a project to employ a small team of staff to offer more help to families whose lives were affected by an Autistic Spectrum Condition (ASC).

A new incorporated charity, also called Action for ASD, was formed, and this helped to bring Action for ASD to public notice.

It has steadily grown since then from its beginnings in a small office with a staff of 4 to its current premises within Kings Mill at Harle Syke, Burnley, which it acquired by lease in 2007 as a one-stop Resource Centre of 10,000 sq.ft. of space with play facilities for children.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Objects

The Objects of the Charity as defined in its Memorandum of Association are:-

- a) To relieve those persons who are diagnosed with autistic spectrum disorders by the provision of support, advice, information and assistance to those individuals with autistic spectrum disorders, their families and carers and associated professionals.
- b) To increase public awareness regarding the difficulties and circumstances of people with autistic spectrum disorders and their families and carers, and to encourage acceptance within the community.

The Charity's mission is to make a difference to the lives of those with an ASC in East Lancashire and to support their families and carers.

(In this context East Lancashire means the traditional geographical area which covers the local government districts of Burnley, Hyndburn, Pendle, Ribble Valley and Rossendale within Lancashire County, and Blackburn with Darwen unitary authority).

Action for ASD

Report of the Trustees for the Year Ended 31 March 2018

OBJECTIVES AND ACTIVITIES

Significant activities

Activities

The Charity provides the following services for children, young people and adults with an ASC:-

1. Children and young people

- a) Impact Project - a social skills and leisure project, which provides fun and age-appropriate activity sessions for children and young people aged 4-19 years with an ASC. These sessions give children the opportunity to experience social time to play, relax and meet other young people just like their peers. They are held on a Wednesday evening and all day Saturday, and also give parents and carers a well-deserved break from their caring roles.
- b) Summer and Holiday Activity Programme - these are full daytime activity sessions during school holidays for young people aged 4-19 years, who have been diagnosed with an ASC.
- c) Family Play Sessions - opportunities for all family members to relax and meet other families and use the excellent facilities at the Autism Resource Centre (ARC).
- d) Family Support Project - guidance and specialist advice on ASCs to parents and carers.
- e) Parent Training Courses - opportunities for parents and professionals to learn about ASC and related issues. We offer a series of parent workshops such as Cygnet and Healthy Minds, which are held over 6 weeks. In addition we hold workshops for parents on topics such as puberty, sexuality and communication.
- f) Parent and Carer Support Group - these are monthly meetings with a variety of guest speakers.
- g) Volunteer Project - a project which aims to recruit volunteers working on the play sessions, focusing mainly on adults with a diagnosis of an ASC.

2. Adults

- a) Screening and Diagnostic Service - for adults with high functioning autism or Asperger Syndrome.
- b) Drop-In Sessions and Support Groups - for adults with Asperger Syndrome to meet friends, socialise and practise their social skills.
- c) Solution Focused Therapy - in-house therapy for adults to develop daily life skills in a safe, understanding environment.
- d) Post Diagnosis and Specialist Counselling Service.
- e) Referrals and Support for Social Care Assessments and Personal Independence Payments forms.

Public benefit disclosures

The Charity's Trustees have given due consideration to the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011, and pay due regard to the Charity Commission's guidance in deciding which activities the Charity should undertake.

Action for ASD

Report of the Trustees

for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Achievements

The Charity's ARC is the only specialist provision in East Lancashire which offers a Diagnosis and Assessment Service (Adults), support services, respite, leisure and recreational opportunities for children, young people and adults diagnosed with an ASC.

The facilities available at the ARC are offices, resource library, kitchen and tuck shop, café, soft play structure, bouncy castle, toddler area, water and sand play, sensory room, music room, arts and crafts, cinema facilities, games console zone, Subbuteo, air hockey, table tennis, and snooker/pool equipment, parents' meeting place, adult services resource room and many other resources for children and adults to access during activity sessions.

The Charity has been successful in developing a number of different services and projects and can offer a comprehensive support framework from pre-diagnosis and beyond for both children and adults. It has a strong membership from individuals with a diagnosis of ASC, their families, carers and members of the professional network in East Lancashire.

The activities carried out during the reporting year by its two service groups are described below.

Children's Services

Action for ASD Children's Services is thriving and is continuing to accept new referrals from families in the East Lancashire and Blackburn with Darwen area. The Project, which is funded by East Lancashire Clinical Commissioning Group (CCG) and runs until March 2019, now funds the Children's Services Manager, a Family Support Worker in East Lancashire and a Family Support Worker in the Blackburn with Darwen area. We were fortunate enough to secure the extra funding as the demand for services to support children and young people and their families is high. We receive many referrals not just from families themselves but from education, health and social care professionals, as there is little or no support in the area for families who have had or are going through the process of diagnosis.

The staff offer advice and support to parents and carers pre and post diagnosis of Autism. This support is offered by one to one family meetings, telephone support, use of the library and resources and through training and workshops. Over the year the team have offered several Cygnet Post Diagnosis Parent Workshops and also developed and run the new Healthy Minds Course. This course is aimed at parents and carers whose children may be experiencing or developing mental health problems and is a 6 week course for 3 hours each week, held at the ARC.

In addition to courses, we have also offered workshops for parents and carers on various topics such as sleeping, visual timetables and schedules, eating and challenging behaviour. We have such high demand for one to one support that we cannot meet due to lack of resources and staff. The new direction, to offer support, is by offering workshops and training for parents and carers so they can come to the ARC and access information and advice in groups. The sessions also provide opportunities for parents and carers to talk and this often leads to peer support where families can share experiences and knowledge.

Play and Social Sessions are an important part of Children's Services, as they provide not only fun play activities for children, using the ARC's various facilities, but also a short break for parents and carers. The sessions were held on a Wednesday evening and all day on a Saturday. These sessions continued during school holidays, although they were affected by cuts in funding. We have had to reduce the number of sessions for the Easter Holidays and Half Term Holidays although we were fortunate enough to receive some funding from the NHS CCG to provide some activity sessions in the summer holidays.

Family Sessions took place every other Sunday, so that families could access social and leisure activities and have fun in a safe and understanding environment at the ARC. We currently do not have any funding for these sessions and there is a small charge to parents who wish their child to attend. These sessions are very popular and many families attend so all their children can play but also so they can meet other families who are experiencing the same difficulties or issues.

We have also introduced Sibling Sessions as a pilot scheme and they are held at various times over the year. These sessions allow children and young people to meet other children who may have similar family backgrounds so they can share experiences, support each other and develop friendships.

Action for ASD

Report of the Trustees for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Since April 2017 the Children's Services Manager has offered some 1:1 support for children and young people. This has been accessed by 24 children, who have all have had 4 or more sessions of personal support, usually in the home or school environment. For various reasons these children and young people are not able to access the social sessions at the ARC, and are often at risk of exclusion from school. The feedback we have received via family meetings and consultation has been excellent. Many of these children would not receive any support or service, as they often do not meet the CAMHS criteria. This is an area we may need to develop in the future as more and more children and young people are falling through the net of service provision.

During the last 12 months we have had requests from teachers in schools and colleges, asking for help in understanding how to manage behaviour in school, which we have provided by way of 'Understanding Autism' training sessions. We would like to develop this in the future as the demand increases.

The Transition Group (for young people aged 16-25, who are in between Children's and Adult Services) continued to run successfully and was well attended and well utilised. This provides opportunities to engage in-group discussions and planned seasonal activities. Transition age can be a very difficult time for young people who are in between services and receiving little or no help. There is a huge need for further services in this age range and it is an area for development in the future for children who are leaving our Children's Services but are not ready to access Adult Services.

This year we have also developed the Volunteers Project, which was funded by Awards for All to develop volunteer opportunities for young people with a diagnosis of Asperger Syndrome, to work on the children's play sessions. This has helped the volunteers to develop their social and communication skills and also learn valuable work skills. Building confidence and self esteem for the young people was also one of the main aims of this project as many of them have had a difficult time at school and often need to build themselves back up so they can become independent successful members of society. This was a one year project funded by the Big Lottery Awards for All programme but we would like to continue to run this project subject to funding.

Diagnosis and Assessment Service

This project is also funded by the NHS CCGs for East Lancashire and Blackburn with Darwen and is currently in its 4th year. The project funds a Clinical Psychologist and a Screening and Case Assessor.

We have endeavoured to make the journey through diagnosis as simple and stress free as possible, so we accept self referrals as well as referrals through GPs and health and social care professionals. This ensures that the service is open to everyone who suspects they may have a diagnosis of high functioning autism or Asperger Syndrome.

The Screening Assessor has an initial appointment with the client, whereupon an AAA questionnaire and Sensory Profile is completed. These results determine whether or not the client will be referred to the next stage, for full diagnosis by a Clinical Psychologist. If the client reaches the criteria for a further assessment then they will be added to the waiting list for a full diagnosis appointment. Following assessment the client receives a full report on their diagnosis, and recommendations for care and support.

The project is very much in demand, with the number of referrals increasing each year. In 2017 to 2018 we received over 250 referrals for diagnosis. Due to the high level of referrals that continue to be received there is now a waiting list. The service Action for ASD provides is the only service in East Lancashire and Blackburn with Darwen that can provide a full diagnostic service for any young person or adult over the age of 16 years.

Adult Services

The Charity employs 3 full-time and 2 part-time members of staff to work with adults with Asperger Syndrome from age 16 upwards. Low-level support is provided to individuals who require post-diagnosis support to learn more about their condition, and develop strategies to learn and develop social skills and daily living skills.

Action for ASD also provides practical help for adults and this might be in the form of completing Personal Independence Payment and any other benefit forms.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Social and Leisure Sessions and Drop-In Sessions are provided for adults at the Charity's ARC and also at the Ivy Street Day Centre in Blackburn. Their main purpose is to provide social events for adults with Asperger Syndrome where they can practise their social skills, build their confidence, make new friends and develop relationships with other group members.

Home visits are carried out, but continue to be limited in order to provide more support sessions for individuals at the ARC, although some individuals with high levels of anxiety are unable to access our services unless we visit them in their own home.

There continues to be a steady number of requests for social care needs assessments, and this has been helped by support from the local authorities in their provision of current referral documentation and a breakdown of criteria specifications. Many of the individuals we come into contact with, who should meet the criteria for a social care needs assessment and subsequently a support package, often do not, due to budget cuts. We do however provide support in this area to ensure that all adult have fair access to an assessment of need.

The Adult Team have also developed a Ladies Group this year to try and encourage women who have a diagnosis to develop a support group for mutual support and to help them develop friendships and relationships. A support group for parents of adult with an ASC has also been developed and run on a monthly basis for parents who have an adult child. We hope both these projects will continue to develop and evolve.

In terms of volunteering within the Charity there have been various opportunities for adults. There has been the Volunteer Project, which covers both Children's Services and Adult Services, and provides volunteer opportunities for young people aged 16 years and above as explained previously. Some of the adults who have attended the Drop-In service have expressed an interest in volunteering with specific jobs in the ARC and have been given volunteering roles within the charity such as developing newsheets and running the library at the ARC.

Action for ASD

Report of the Trustees for the Year Ended 31 March 2018

FINANCIAL REVIEW

Standards

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Fundraising

The 2017/18 year presented us with significant challenges, as there was no increase in our Adult Funding and, for the first time in many years, we had no funding for Children's respite sessions. The total Adult Funding, including the Clinical Psychology project was £209,666. In addition, CCG funding for Children's Services was £111,973.

Throughout the year, several other grant applications were made by the Project Director, but none were successful for the 2017/18 financial year.

Parents contributed £19,173 towards the costs of unfunded respite sessions. We have generated a small amount of income by performing private autism assessments and charging parents for certain resources.

We received £2,662 in donations this year, from a range of individuals and organisations. In addition, the General Fund was credited with £528 building society interest and a small amount of fundraising income and donations from the use of the Centre.

The total of our income in 2017/18 was £348,292.

Resources expended

2017/18 resources expended of £392,302 shows a rise of almost £15,000 from the £377,348 of 2016/17. However this was the first year when we were able to employ a Clinical Psychologist for a full 12 months. This resulted in staff costs for the psychologists being £30,000 higher than the previous year. This was achieved partly by using £19,015 funds brought forward in the Clinical Psychology Fund from 2016/17.

Overhead expenditure, by necessity of the difficult funding situation, was tightly controlled again this year. Total overheads reduced by almost £4,000 to £74,000.

Due to lack of funding, staff training was significantly cut by £6,000 from directly funded monies.

Action for ASD

Report of the Trustees for the Year Ended 31 March 2018

FINANCIAL REVIEW

Reserves policy

Major items of core expenditure are mainly funded by contributions from project grants. However the Trustees recognise that an unrestricted reserve is required for expenditure where this is not the case. Equally, if the receipt of on-going project grants is delayed beyond the start of the project, the cash available in unrestricted funds avoids the need for the charity to require a temporary loan. This issue remains particularly pertinent at present, when the vast majority of the funding for 2018/19 is for the year commencing 1st April 2018. Due to these factors, the trustees' aim is for up to three months' total expenditure of the charity to be held in reserves. Reserves (unrestricted, designated and restricted) held at 31st March 2018 are well outside this parameter. However efforts were made to ensure that invoices for 2018/19 funding were sent out in March 2018, and almost £287,000 funding was credited to our bank account in April 2018.

Reserve amounts

At the close of the year the reserves of the charity were as follows:

a) Unrestricted	£36,044	(2016/17 £43,161)
b) Designated	£15,856	(2016/17 £15,856)

Designated funds are held in reserve for the continuation of our Adults' activities in the event of funding for these activities no longer being received. No funds were used from this reserve in 2017/18.

c) Restricted	£6,938	(2016/17 £43,831)
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This balance is all from the Adult NHS CCG fund, and will all be spent in the new financial year.

Summary

Income for the year comprised grants totalling £321,639 (2016/17 £366,092) to fund specific projects, and a further £19,174 charges for Children's sessions (2016/17 £15,905) and £7,479 (2016/17 £5,882) from smaller donations and other fundraising and fee earning activities.

Expenditure for the year totalled £392,302 (2016/17 £377,348). Net outgoing resources were £44,010 (2016/17 £10,531 incoming).

Going concern

There is no concern at the present time about the Charity's ability to continue as a going concern.

FUTURE PLANS

Children's Services

We will continue to develop the Children's Services, firstly within the parameters of the CCG funding, and secondly, we will endeavour to find further funding to increase the level of support we can offer. The service is under resourced currently for the amount of support we are being asked to provide for the families in East Lancashire and Blackburn with Darwen. We are developing waiting lists, as the demand for services and training is increasing, and the number needing help is ever increasing. We will change the direction of the support offered to more group support, and offer further workshops and training that parents and carers can access, rather than waiting for one to one family support, which takes more time, and will provide information and support in a more timely matter.

The Team will continue to develop the Cygnet course in the Blackburn with Darwen area as well as in East Lancashire. We are accredited and licensed through Barnardos to deliver this training, which is free to parents and carers, although there is some cost to Action for ASD. This is currently unfunded, so we therefore attempt to keep the costs low by using our own building and facilities. We will find alternative venues in Blackburn with Darwen that have no little or no costs for venue hire. We aim to offer further Cygnet courses at the ARC during the year, and hope to introduce two further courses run as one-off sessions for the parents and carers, in addition to the usual six sessions on the current Cygnet course.

The Children's Team will also develop the Healthy Minds course. A pilot programme has already been run, and we hope to develop this over the year. This course is to help parents and carers to develop skills, to identify mental health problems and to prevent them from developing.

The Children's Services Manager also intends to further develop a series of weekly practical workshops for parents and carers, covering visual timetables and schedules, sleep, behaviour, social stories and comic book conversations, and restrictive eating. These will take place at the ARC, using our existing training facilities.

We also intend to relaunch the Parent Support Group as a more informal coffee morning, or parent/carer get-together, since parents often report that they struggle to access the morning Support Group. We may also change the time of the Group meetings so that we can alternate between evening and daytime, and make it available to working parents. We have found that having guest speakers attend the social groups attracts more parents to come along for the support and advice that is on offer.

There will be increased focus on the Transition Group and we will strive to find funding to develop the service. It is a much needed service and currently only consists of the Thursday evening group. The Children's Services Manager is writing and developing a programme called Social Eyes, which will be offered over a 6- 8 week programme, for transition aged young people, on a rolling programme over the year. We will pilot this scheme and ask for a small charge and then we are hoping to develop this for other services and charge them for us to deliver the programme in their organisation.

Diagnosis and Assessment Service

The number of people that are being referred for support has trebled in the three years since the full service was started, although the CCG has not increased the funding to meet the increased demand. The Project Director, Adult Services Manager and the Clinical Psychologist will work together to look at systems, internal referrals and 'signposting'. We have had some further delay with our waiting list due to the Clinical Psychologist being on maternity leave. We have had some cover for this leave, but the number of clients seen in the first six months of the year was less than usual, so waiting times have risen. We hope to reduce the waiting times in the second half of the year. The Screening Assessor has been assisting with the speed of the full diagnosis assessment by writing reports under the supervision of the Clinical Psychologist.

We will introduce one post diagnosis meeting for all clients. This will be a meeting with the assessor who will talk to them about their diagnosis and refer them on to any services, either internally which Action for ASD offers, or external services such as counselling or social care.

The Project Director is also working closely with commissioners at the NHS East Lancashire CCG and has submitted a proposal and research information to try and secure more funding for this service. It is a growing service that is experiencing a great deal of pressure due to the demand that is placed on it in terms of referral. The CCG needs to invest more funding to this service if it is to improve its referral time to be within NICE guidelines.

Action for ASD

Report of the Trustees for the Year Ended 31 March 2018

Adult Services

Adult Services will mainly focus on developing the services that we already provide and attempt to streamline the process and structure of the support services we offer by providing more post diagnosis courses over a 10 week period which will cover most subjects around diagnosis and Asperger Syndrome and what it means after diagnosis. The intention of the course is to inform clients about their diagnosis and other issues that might arise as a result of their diagnosis. There will be a pilot scheme of one course and then we hope to be able to develop a further two courses next year so there is eventually 30 weeks of support for people who want to access some support and advice after diagnosis. The Adult Team is now researching and seeking advice on best practice with this from other Diagnostic Teams in the country.

The Support Groups and Drop- In Sessions will continue and we will try to increase the number of people attending by introducing more activities and discussion groups. These groups will continue to run at various venues on a weekly basis.

We will work alongside, and in partnership with, various organisations and agencies to improve their knowledge of autism. This should help us to signpost adults to other services and organisations such as housing, benefits and social care. Knowledge of autism within these organisations appears to be very limited, so we have a lot of difficulty signposting clients, as the organisations often come back to us, asking us to help them with the clients' need for autism support. By increasing the knowledge of professionals we hope to be able to refer clients to them for specialist support, which will help us to reduce our waiting times.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

As a private company, limited by guarantee, as defined by the Companies Act 2006, the Charity's governing document is its Memorandum and Articles of Association.

The Charity's Members are the subscribers to the Memorandum, and any persons subsequently admitted as Members, and they are allowed a vote at an Annual General Meeting subject to the provisions of the Articles.

Organisational structure

The Charity is governed by an Executive Committee of Trustees who are appointed by the Charity's Members, and who act as Directors of the Company.

Its core activities and projects are managed by a non-trustee Project Director, with a team of full-time, part-time and session staff, and volunteers, reporting to the Executive Committee.

Appointment of trustees

A Trustee may be appointed by ordinary resolution by the Trustees' Executive Committee in accordance with the Articles, and may hold office until the next Annual General Meeting. A Trustee may be appointed at an Annual General Meeting of the Charity's Trustees and non-trustee Members, either by recommendation of the existing Trustees or by nomination by a Member in accordance with the Articles.

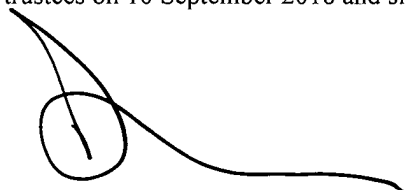
At each Annual General Meeting, one-third of the Trustees retire from office by rotation, and may be reappointed, in accordance with the Articles.

The powers of the Trustees are described in the Articles.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 10 September 2018 and signed on its behalf by:

David Preston - Trustee

A handwritten signature in black ink, consisting of a large, stylized loop followed by a horizontal stroke.

Action for ASD

Statement of Trustees' Responsibilities for the Year Ended 31 March 2018

The trustees (who are also the directors of Action for ASD for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of
Action for ASD

Independent examiner's report to the trustees of Action for ASD ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2018.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Charity Independent Examiners which is one of the listed bodies

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



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10th September 2018

Action for ASD

Statement of Financial Activities
for the Year Ended 31 March 2018

		Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,322	-	3,322	3,570
Charitable activities	4				
Support for people affected by ASD		-	321,639	321,639	366,092
Investment income	3	528	-	528	761
Other income		<u>22,803</u>	<u>-</u>	<u>22,803</u>	<u>17,456</u>
Total		26,653	321,639	348,292	387,879
EXPENDITURE ON					
Charitable activities					
Support for people affected by ASD		<u>33,770</u>	<u>358,532</u>	<u>392,302</u>	<u>377,348</u>
NET INCOME/(EXPENDITURE)		(7,117)	(36,893)	(44,010)	10,531
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>59,017</u>	<u>43,831</u>	<u>102,848</u>	<u>92,317</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>51,900</u></u>	<u><u>6,938</u></u>	<u><u>58,838</u></u>	<u><u>102,848</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Action for ASD

Balance Sheet
At 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
CURRENT ASSETS					
Debtors	10	7,665	-	7,665	6,911
Investments	11	40,086	6,938	47,024	86,497
Cash at bank and in hand		<u>14,784</u>	<u>-</u>	<u>14,784</u>	<u>21,354</u>
		62,535	6,938	69,473	114,762
CREDITORS					
Amounts falling due within one year	12	<u>(10,635)</u>	<u>-</u>	<u>(10,635)</u>	<u>(11,914)</u>
NET CURRENT ASSETS		<u>51,900</u>	<u>6,938</u>	<u>58,838</u>	<u>102,848</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>51,900</u>	<u>6,938</u>	<u>58,838</u>	<u>102,848</u>
NET ASSETS		<u>51,900</u>	<u>6,938</u>	<u>58,838</u>	<u>102,848</u>
FUNDS	14				
Unrestricted funds				51,900	59,017
Restricted funds				<u>6,938</u>	<u>43,831</u>
TOTAL FUNDS				<u>58,838</u>	<u>102,848</u>

Action for ASD

Balance Sheet - continued

At 31 March 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 10 September 2018 and were signed on its behalf by:

A handwritten signature in black ink, consisting of a large, stylized loop followed by a horizontal line extending to the right.

David Preston -Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

From 1 April 2011 all items of a capital nature are written off as equipment in the year of purchase.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.18	31.3.17
	£	£
Donations, subscriptions and similar income	<u>3,322</u>	<u>3,570</u>

3. INVESTMENT INCOME

	31.3.18	31.3.17
	£	£
Interest on cash deposits	<u>528</u>	<u>761</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.18	31.3.17
	Activity	£	£
Grants	Support for people affected by ASD	<u>321,639</u>	<u>366,092</u>

Grants received, included in the above, are as follows:

	31.3.18	31.3.17
	£	£
Three Guineas Trust - Salaries	-	5,000
NHS CCG - Adult Project	152,368	152,368
LCC Lancashire Break Time	-	20,540
NHS CCG - Children's Project	111,973	96,320
Garfield Weston	-	10,000
NHS CCG -Clinical Psychology	57,298	57,298
Awards for All -Volunteer Project	-	9,850
Stairlift Fund	-	1,500
Bailey Thomas -Overhead Fund	-	10,000
Studio 3 Training	-	3,216
	<u>321,639</u>	<u>366,092</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.18	31.3.17
	£	£
Independent Examiner	<u>1,800</u>	<u>1,920</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

Other than the disclosure in Trustees' expenses below, there were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

No trustees received any expenses during the current or prior years.

One trustee received remuneration amounting to £2,795 (2017: £2,950).

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

7. STAFF COSTS

	31.3.18	31.3.17
	£	£
Wages and salaries	262,648	238,810
Social security costs	17,929	17,364
Other pension costs	<u>6,772</u>	<u>4,860</u>
	<u><u>287,349</u></u>	<u><u>261,034</u></u>

The average monthly number of employees during the year was as follows:

	31.3.18	31.3.17
Administration	3	3
Project	<u>10</u>	<u>10</u>
	<u><u>13</u></u>	<u><u>13</u></u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,570	-	3,570
Charitable activities			
Support for people affected by ASD	-	366,092	366,092
Investment income	761	-	761
Other income	<u>17,456</u>	<u>-</u>	<u>17,456</u>
Total	21,787	366,092	387,879
EXPENDITURE ON			
Charitable activities			
Support for people affected by ASD	<u>33,079</u>	<u>344,269</u>	<u>377,348</u>
Total	<u>33,079</u>	<u>344,269</u>	<u>377,348</u>
NET INCOME/(EXPENDITURE)	(11,292)	21,823	10,531
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>70,309</u>	<u>22,008</u>	<u>92,317</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>59,017</u></u>	<u><u>43,831</u></u>	<u><u>102,848</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

9. TANGIBLE FIXED ASSETS

Office
equipment
£

COST

At 1 April 2017 and 31 March 2018

37,030

DEPRECIATION

At 1 April 2017 and 31 March 2018

37,030

NET BOOK VALUE

At 31 March 2018

-

At 31 March 2017

-

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.18

31.3.17

£

£

Prepayments

7,665

6,911

11. CURRENT ASSET INVESTMENTS

31.3.18

31.3.17

£

£

Nationwide

46,524

85,996

Scottish Widows Bank

500

501

47,024

86,497

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.18

31.3.17

£

£

Accrued expenses

10,635

11,914

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

31.3.18

31.3.17

£

£

Within one year

25,954

25,873

Between one and five years

821

821

26,775

26,694

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

14. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted funds			
General fund	43,161	(7,117)	36,044
Reserve Fund for Adult Activities	<u>15,856</u>	<u>-</u>	<u>15,856</u>
	59,017	(7,117)	51,900
Restricted funds			
NHS CCG - Adult Project	-	6,938	6,938
NHS CCG - Children's Project	7,281	(7,281)	-
Three Guineas Trust- Salaries	1,247	(1,247)	-
Garfield Weston	7,963	(7,963)	-
NHS CCG -Clinical Psychology	19,015	(19,015)	-
Awards for All- Volunteer Project	7,575	(7,575)	-
Stairlift Fund	<u>750</u>	<u>(750)</u>	<u>-</u>
	43,831	(36,893)	6,938
TOTAL FUNDS	<u>102,848</u>	<u>(44,010)</u>	<u>58,838</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,653	(33,770)	(7,117)
Restricted funds			
NHS CCG - Adult Project	152,368	(145,430)	6,938
NHS CCG - Children's Project	111,973	(119,254)	(7,281)
Garfield Weston	-	(7,963)	(7,963)
NHS CCG -Clinical Psychology	57,298	(76,313)	(19,015)
Awards for All- Volunteer Project	-	(7,575)	(7,575)
Stairlift Fund	-	(750)	(750)
Three Guineas Trust- Salaries	<u>-</u>	<u>(1,247)</u>	<u>(1,247)</u>
	321,639	(358,532)	(36,893)
TOTAL FUNDS	<u>348,292</u>	<u>(392,302)</u>	<u>(44,010)</u>

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted Funds			
General fund	44,272	(1,111)	43,161
Reserve Fund for Children's Activities	8,917	(8,917)	-
Reserve Fund for Adult Activities	<u>17,120</u>	<u>(1,264)</u>	<u>15,856</u>
	70,309	(11,292)	59,017
Restricted Funds			
Three Guineas Trust - Salaries	2,503	(1,256)	1,247
NHS CCG - Adult Project	11,882	(11,882)	-
Blackburn with Darwen Think Autism Project	500	(500)	-
NHS CCG - Children's Project	563	6,718	7,281
Three Guineas Trust- Overheads	6,560	(6,560)	-
Garfield Weston	-	7,963	7,963
NHS CCG -Clinical Psychology	-	19,015	19,015
Awards for All- Volunteer Project	-	7,575	7,575
Stairlift Fund	<u>-</u>	<u>750</u>	<u>750</u>
	22,008	21,823	43,831
TOTAL FUNDS	<u>92,317</u>	<u>10,531</u>	<u>102,848</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,546	(8,657)	(1,111)
Reserve Fund for Children's Activities	14,241	(23,158)	(8,917)
Reserve Fund for Adult Activities	-	(1,264)	(1,264)
	<u>21,787</u>	<u>(33,079)</u>	<u>(11,292)</u>
Restricted funds			
Three Guineas Trust - Salaries	5,000	(6,256)	(1,256)
NHS CCG - Adult Project	152,368	(164,250)	(11,882)
LCC - Lancashire Break Time	20,540	(20,540)	-
NHS CCG - Children's Project	96,320	(89,602)	6,718
Three Guineas Trust- Overheads	-	(6,560)	(6,560)
Garfield Weston	10,000	(2,037)	7,963
NHS CCG -Clinical Psychology	57,298	(38,283)	19,015
Awards for All- Volunteer Project	9,850	(2,275)	7,575
Stairlift Fund	1,500	(750)	750
Bailey Thomas- Overhead Fund	10,000	(10,000)	-
Studio 3 Training	3,216	(3,216)	-
Blackburn with Darwen Think Autism Project	-	(500)	(500)
	<u>366,092</u>	<u>(344,269)</u>	<u>21,823</u>
TOTAL FUNDS	<u>387,879</u>	<u>(377,348)</u>	<u>10,531</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2018, except those as detailed in Note 5.