

Autism Partnership UK Limited
Company Registration Number 06419094
Annual Report and Unaudited Accounts
Year ended 31 December 2016



Balance Sheet	1
Notes to the Accounts	2 to 5

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets	4	10,275	11,555
Current assets			
Debtors	5	116,963	149,260
Cash at bank		<u>356,516</u>	<u>305,084</u>
		473,479	454,344
Creditors: Amounts falling due within one year	6	<u>(61,633)</u>	<u>(66,495)</u>
Net current assets		<u>411,846</u>	<u>387,849</u>
Total assets less current liabilities		422,121	399,404
Provisions for liabilities		<u>(2,015)</u>	<u>(2,191)</u>
Net assets		<u>420,106</u>	<u>397,213</u>
Capital and reserves			
Profit and loss account		<u>420,106</u>	<u>397,213</u>
		<u>420,106</u>	<u>397,213</u>

For the year ended 31 December 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts and reports have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the profit and loss account has been taken.

These accounts were approved and authorised for issue by the Board on 21 April 2017 and signed on its behalf by:



Ms Z Ali

Director

1 General information

Autism Partnership UK Limited is a private company limited by guarantee and incorporated in England.

The address of its registered office and principal place of business is:

Victoria House
Henshaw Lane
Yeadon
Leeds
LS19 7RZ

2 Summary of significant accounting policies

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards including Section 1A of the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102) and the Companies Act 2006. The accounts have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The presentation currency is £ sterling.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

The company adopted FRS102 in the current year and an explanation of how transition to FRS102 has affected the reported financial position and performance is given in note 8.

Turnover

Turnover is measured at fair value of the consideration received or receivable, net of discounts. Turnover is made up of revenue earned from the rendering of services.

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Taxation

The tax expense for the period comprises current and deferred tax and is recognised in profit or loss.

Current tax is recognised for the amount of corporation tax payable in respect of the taxable profit for the year using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed by the balance sheet date. Deferred tax assets are only recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is calculated using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets over their expected useful lives. The annual rates and methods of depreciation are as follows:-

Asset class	Depreciation method and rate
Leasehold property improvements	straight line basis over life of the lease
Fixtures, fittings and equipment	25% reducing balance basis
Computer equipment	33.3% straight line basis

Impairment of fixed assets

At the balance sheet date, if there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared to its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised in the profit and loss account. The reversal of an impairment loss is recognised immediately in the profit and loss account.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are subsequently measured at amortised cost using the effective interest method, less any impairment.

Creditors

Short term creditors are measured at transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are subsequently measured at amortised cost using the effective interest method.

Foreign currency

Transactions in foreign currency are translated at the ruling rate at the date of transaction. Assets and liabilities denominated in foreign currencies are translated at the rate of exchange at the balance sheet date or the contracted rate if applicable. All exchange differences are taken to the profit and loss account.

Leases

Operating lease rentals are charged to the profit and loss account on a straight line basis over the period of the lease.

3 Employees

The average number of persons employed by the company (including directors) during the year was as follows:

	2016 No.	2015 No.
Employees	<u>30</u>	<u>30</u>

4 Tangible fixed assets

	Leasehold property improvements £	Computer equipment £	Fixtures, fittings and equipment £	Total £
Cost				
At 1 January 2016	2,249	12,892	12,989	28,130
Additions	-	710	3,576	4,286
At 31 December 2016	2,249	13,602	16,565	32,416
Depreciation				
At 1 January 2016	1,648	8,223	6,704	16,575
Charge for the year	400	2,879	2,287	5,566
At 31 December 2016	2,048	11,102	8,991	22,141
Net book value				
At 31 December 2015	601	4,669	6,285	11,555
At 31 December 2016	201	2,500	7,574	10,275

5 Debtors

	2016 £	2015 £
Trade debtors	110,817	139,773
Other debtors	3,750	3,750
Prepayments	2,396	5,737
	116,963	149,260
Less: Amounts due after more than one year	(3,750)	(3,750)
	113,213	145,510

Amounts falling due after more than one year and included in debtors are as follows:

Other debtors: £3,750 (2015: £3,750)

6 Creditors:

Amounts falling due within one year

	2016 £	2015 £
Trade creditors	2,898	1,274
Social security and other taxes	11,103	9,751
Other creditors	37,799	38,332
Corporation tax	6,062	13,895
Accruals	3,771	3,243
	61,633	66,495

7 Financial commitments

The total financial commitments which are not included in the balance sheet amount to £67,549 (2015: £97,991).

8 Transition to FRS 102

These accounts are the first that comply with FRS 102.

The company's date of transition to FRS 102 is 1 January 2015.

The company's last accounts prepared in accordance with previous UK GAAP were for the year ended 31 December 2015.

The transition to FRS 102 has resulted in no changes in the company's accounting policies compared to those used under previous UK GAAP and there were no changes to the figures previously reported for the year ended 31 December 2015.