

Charity Registration No. 1071640

Company Registration No. 03611435 (England and Wales)

**LILLIPUT AUTISTIC ABA
(APPLIED BEHAVIOUR ANALYSIS)
CHARITY LIMITED
ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2017**

SATURDAY



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LILLIPUT AUTISTIC ABA (APPLIED BEHAVIOUR ANALYSIS) CHARITY LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Beresford Woollard J Hunt T Standish	(Appointed 15 September 2016)
Secretary	T Standish	
Charity number	1071640	
Company number	03611435	
Registered office	23 Blake Hill Crescent Poole Dorset BH14 8QW	
Accountants	Morris Lane 31/33 Commercial Road Poole Dorset BH14 0HU	
Bankers	Barclays Bank PLC 1 Churchill Place London E14 5HP	

LILLIPUT AUTISTIC ABA (APPLIED BEHAVIOUR ANALYSIS) CHARITY LIMITED

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LILLIPUT AUTISTIC ABA (APPLIED BEHAVIOUR ANALYSIS) CHARITY LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 5 APRIL 2017

The trustees present their report and accounts for the year ended 5 April 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to fund the teaching locally of autistic children and young adults on the Applied Behaviour Analysis method. Obtain current medications and therapies for the support and welfare of autistic children and young adults.

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

Achievements and performance

The charity has continued funding the teaching of autistic children and young adults to meet their objectives.

Financial review

The results for the year are shown within these financial statements.

The charity is prudent with its spending and the trustees consider the reserves are adequate to continue to meet its objectives. There is no formal reserves policy.

Structure, governance and management

The Charity is a Company Limited by Guarantee. Directors are appointed in accordance with the Memorandum and Articles of Association and those Directors are the Trustees of the Charity.

New trustees are identified and appointed by the existing trustees on the basis of periodic reviews of the skills of the serving trustees.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

D Beresford Woollard

(Appointed 15 September 2016)

J Hunt

T Standish

The Trustees' report was approved by the Board of Trustees.


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T Standish

Trustee

Dated: 28/11/17

LILLIPUT AUTISTIC ABA (APPLIED BEHAVIOUR ANALYSIS) CHARITY LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF LILLIPUT AUTISTIC ABA (APPLIED BEHAVIOUR ANALYSIS) CHARITY LIMITED FOR THE YEAR ENDED 5 APRIL 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Lilliput Autistic ABA (Applied Behaviour Analysis) Charity Limited for the year ended 5 April 2017, set out on pages to 8 from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Lilliput Autistic ABA (Applied Behaviour Analysis) Charity Limited and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Lilliput Autistic ABA (Applied Behaviour Analysis) Charity Limited and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Lilliput Autistic ABA (Applied Behaviour Analysis) Charity Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Lilliput Autistic ABA (Applied Behaviour Analysis) Charity Limited. You consider that Lilliput Autistic ABA (Applied Behaviour Analysis) Charity Limited is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the accounts of Lilliput Autistic ABA (Applied Behaviour Analysis) Charity Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Morris Lane

Chartered Accountants

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31/33 Commercial Road
Poole
Dorset
BH14 0HU

LILLIPUT AUTISTIC ABA (APPLIED BEHAVIOUR ANALYSIS) CHARITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 5 APRIL 2017

	Notes	Unrestricted funds £	Total 2017 £	Total 2016 £
<u>Income from:</u>				
Investments	2	290	290	354
<u>Expenditure on:</u>				
Charitable activities	3	3,195	3,195	3,143
Net expenditure for the year/ Net movement in funds		(2,905)	(2,905)	(2,789)
Fund balances at 6 April 2016		36,325	36,325	39,114
Fund balances at 5 April 2017		33,420	33,420	36,325

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LILLIPUT AUTISTIC ABA (APPLIED BEHAVIOUR ANALYSIS) CHARITY LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 5 APRIL 2017

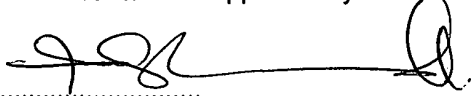
	Notes	2017 £	£	2016 £	£
Current assets					
Cash at bank and in hand		34,112		37,280	
Current liabilities	10	(692)		(955)	
Net current assets			33,420		36,325
Income funds					
Unrestricted funds			33,420		36,325
			33,420		36,325

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 5 April 2017. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 28/11/17.



T Standish
Trustee

Company Registration No. 03611435

LILLIPUT AUTISTIC ABA (APPLIED BEHAVIOUR ANALYSIS) CHARITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2017

1 Accounting policies

Charity information

Lilliput Autistic ABA (Applied Behaviour Analysis) Charity Limited is a registered charity, registration number 1071640, company number 03611435, and is a company limited by guarantee incorporated in England and Wales. The registered office is 21 Blake Hill Crescent, Poole, Dorset, BH14 8QW.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Investment income is recognised on a receivable basis.

1.5 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its benefits. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Included within support costs are governance costs including the preparation of the statutory accounts, the costs of trustees meetings and the cost of any legal advice on governance or constitutional matters.

LILLIPUT AUTISTIC ABA (APPLIED BEHAVIOUR ANALYSIS) CHARITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2017

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 Investments

	2017	2016
	£	£
Interest receivable	290	354

3 Charitable activities

	2017	2016
	£	£
Subcontract costs	482	200
Sundry expenses	13	14
Gym costs	87	90
Educational material	40	56
Medical costs	1,924	1,777
Bank charges	32	32
	2,578	2,169
Share of governance costs (see note 4)	617	974
	3,195	3,143

LILLIPUT AUTISTIC ABA (APPLIED BEHAVIOUR ANALYSIS) CHARITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2017

4 Support costs

	Support costs £	Governance costs £	2017 £	2016 £	Basis of allocation
Accountancy	-	617	617	974	Governance
	-	617	617	974	
Analysed between Charitable activities	-	617	617	974	

5 Trustees

During the year £17 (2016: £96) of expenses were reimbursed to T Standish, a trustee of the charity.

None of the trustees (or any person connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

There were no employees during the year.

7 Taxation

No tax was charged in the year (2016: £nil).

8 Members' Guarantee

The Charity is a Charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

9 Financial instruments

	2017 £	2016 £
Carrying amount of financial liabilities Measured at amortised cost	692	955

LILLIPUT AUTISTIC ABA (APPLIED BEHAVIOUR ANALYSIS) CHARITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2017

10 Current liabilities

	2017	2016
	£	£
Trade payables	-	655
Other payables	92	-
Accruals and deferred income	600	300
	<u>692</u>	<u>955</u>

11 Related party transactions

During the year the charity provided charitable support services to Dexter Standish-Hunt, a relative of two trustees. There was £nil (2016: £nil) outstanding at the year end in this connection.