

TRACKS AUTISM

England & Wales · Charity number 1107257

Details

Other names	TRACKS
Status	Registered
Legal form	Charitable company
Company number	05156359
Registered	2004-12-14
Register	View on the Charity Commission register

Contact

Address	Tracks House Boulton Road Stevenage Hertfordshire SG1 4QX
Phone	01438 748132
Email	info@tracks-autism.org.uk
Website	http://www.tracks-autism.org.uk/

Activities

Objects: THE CARE AND SUPPORT OF PRE-SCHOOL AGE CHILDREN RESIDING IN HERTFORDSHIRE DIAGNOSED WITH AUTISM OR COMPLEX COMMUNICATION DISORDERS BY THE PROVISION OF PLAY FACILITIES AND NURSERY EDUCATION AND TO OFFER SUPPORT TO THEIR FAMILIES AND CARERS.

Activities: Tracks autism is a specialist early years provision for pre-school children aged 2-5 with an autistic condition offering early intervention for children with autism in Hertfordshire, working in close cooperation carers and concerned professionals. Offering pre-school education and support for families and care givers.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** HERTFORDSHIRE.
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£216,193	£218,137	-	-
2024-03-31	£138,877	£202,054	-	-
2023-03-31	£220,816	£195,931	-	-
2022-03-31	£154,421	£167,365	-	-
2021-03-31	£191,925	£150,232	-	-

Trustees

Name	Role	Appointed
Howard Bryant	Chair	2021-07-14
Alexa Allen		2023-03-07
Bernadette Reynolds		2025-04-22
Joanne Athill		2025-01-28

Accounts

Report of the Trustees and
Financial Statements for The Year Ended 31 March 2025
for
Tracks (Autism)

REGISTERED COMPANY NUMBER: 05156359 (England and Wales)
(A Company Limited by Guarantee)

REGISTERED CHARITY NUMBER: 1107257

Tracks (Autism)
Contents of the Financial Statements
For The Year Ended 31 March 2025

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4 - 5
Notes to the Financial Statements	6 - 12
Detailed Statement of Financial Activities	13

Tracks (Autism)

Report of the Trustees for The Year Ended 31 March 2025

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 2025. 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05156359 (England and Wales)

Registered Charity number

1107257

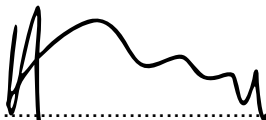
Registered office

Tracks House
Boulton Road
Stevenage
Hertfordshire
SG1 4QX

Trustees

H D Bryant	Chair and Honorary Treasurer
A S Allen	Secretary
R M Shaw	
Megan Stachini	(Resigned 02/09/25)
Joanne Athill	(Appointed 28/01/25)
Bernadette Reynolds	(Appointed 22/04/25)

Approved by order of the board of trustees on 3rd November 2025..... and signed on its behalf by:



.....
Howard Bryant
Chair of Trustees

Independent Examiner's Report to the Trustees

Independent examiner's report to the trustees of Tracks (Autism) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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

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.



Michelle Elkins, ACA

Date: 29th January 2026

Tracks (Autism)

STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	Endowment Building fund £	2025 total funds £	2024 total funds £
INCOME FROM						
Charitable activities	2	110,626	-	-	110,626	92,360
Grants and donations	3	48,029	55,840	-	103,869	44,565
Bank interest	4	1,698	-	-	1,698	1,952
TOTAL INCOME		160,353	55,840	-	216,193	138,877
EXPENDITURE ON						
Charitable activity		177,152	40,985	-	218,137	202,054
TOTAL EXPENDITURE		177,152	40,985	-	218,137	202,054
NET INCOME/(EXPENDITURE)		(16,799)	14,855	-	(1,944)	(63,177)
RECONCILIATION OF FUNDS						
Total funds brought forward		127,106	6,434	379,799	513,339	576,516
TOTAL FUNDS CARRIED FORWARD		110,307	21,289	379,799	511,395	513,339

Funds in this context represent the charity's accumulated reserves, which may include assets such as property and receivables as well as cash. They do not equate to the bank balance or liquid cash available for use. The Endowment Fund represents the historical cost of a building owned by the charity, which is held as a long-term asset and is not available liquidity.

The notes form part of these financial statements

Tracks (Autism)

BALANCE SHEET As at 31 March 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible	8	424,523	401,823
Investment	9	<u>6,750</u>	<u>6,750</u>
		431,274	408,574
CURRENT ASSETS			
Debtors	10	10,878	9,500
Cash at Bank		<u>84,019</u>	<u>110,080</u>
		94,897	119,580
CREDITORS			
Amounts falling due within one year	11	(14,776)	(14,815)
NET CURRENT ASSETS		<u>80,121</u>	<u>104,765</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		511,395	513,339
NET ASSETS		<u>511,395</u>	<u>513,339</u>
FUNDED BY:			
General funds	12	110,307	127,106
Restricted funds		21,289	6,434
Endowment funds		379,799	379,799
		<u>511,395</u>	<u>513,339</u>

Funds in this context represent the charity's accumulated reserves, which may include assets such as property and receivables as well as cash. They do not equate to the bank balance or liquid cash available for use. The Endowment Fund represents the historical cost of a building owned by the charity, which is held as a long-term asset and is not available liquidity.

Cash at bank consists of £62,730 Unrestricted and £21,289 Restricted

The notes form part of these financial statements

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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 provisions applicable to charitable companies' subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on

..... and were signed on its behalf by:

.....
Howard Bryant
Chair of Trustees

The notes form part of these financial statements

Tracks (Autism)

Notes to the Financial Statements **For The Year Ended 31 March 2025**

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All operational 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. Donations are recognised upon receipt.

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 and depreciation

Depreciation is calculated on a straight-line basis and is provided at the following annual rates in order to write off each asset over its estimated useful life. This is applied to all assets with a cost in excess of £499.

Improvements to property	20%
Computer equipment	33%
Fixtures and fittings	25%

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.

Tracks (Autism)

Notes to the Financial Statements **For The Year Ended 31 March 2025**

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.

Reserves policy

The Charity in setting its Reserve policy follows the guidance given by the Charity Commission (Charity reserves: building resilience) CC19.

TRACKS (Autism) is currently dependent on charitable donations and fundraised income to sustain its activities, as earned income alone would not allow it to continue operating. This means that if there were to be a gap in donations and grants for a significant period it is likely that the Charity would have to close down.

The trustees have set a reserves policy to maintain liquid unrestricted reserves equivalent to cover at least three months of "operational deficits" (ie net cash outflows excluding the benefit of donations received and excluding capital expenditure). This is considered sufficient to provide financial stability, cover unexpected costs, and manage income fluctuations while ensuring the charity can continue to meet its objectives. The reserves policy is reviewed annually to ensure it remains appropriate for the charity's circumstances.

The operational deficit in the last quarter of the reporting period was approximately £8,000. Consequently, the Trustees are confident that there are sufficient liquid unrestricted reserves as at 31 March 2025.

2. CHARITABLE ACTIVITIES

	2025	2024
	£	£
Session fees	94,277	88,773
Registration fees	1,030	850
Higher Needs Funding	15,319	2,737
	<u>110,626</u>	<u>92,360</u>

Tracks (Autism)

Notes to the Financial Statements - continued For The Year Ended 31 March 2025

3. GRANT INCOME AND DONATIONS FROM FUNDERS

Funder	Restricted scope	2025	2025	2024	2024
		General	Restricted	General	Restricted
Morrisons Foundation	Ball/Sensory room		9,953		
Miller Holmes	Ball/Sensory room		1,750		
Herts Community Funding	SALT		10,000		
Stevenage Community Trust	Playground		2,500		
Jules Thorn Charitable Foundation	Core (excl capex)		2,500		
Hobson (personal)	Playground		1,000		
Wooden Spoon	Playground		7,000		
Beatrice Laing Trust	Music room and related		1,500		
Eastern Counties Educational Trust	Sensory room		10,779		
Edward Gosling Trust	Playground		5,000		
Stevenage Community Chest	Music Therapy		2,600		
Early Years small grant fund HCC	Sensory play equipment				1,700
Children in Need	TA salaries				30,000
Barbara Ward	Therapists & specialist teachers				5,000
Sub total Restricted		-	54,582	-	36,700
MBDA		10,000			
The Shanley Foundation		3,000			
Barratt Home Charitable		1,500			
Postcode Lottery		20,000			
Lewin Trust		10,000			
Eastern Counties Educational Trust				2,500	
Sub total Unrestricted		44,500	-	2,500	-
Sub total Grant > £1,000		44,500	54,582	2,500	36,700
Donations less than £1,000 (#10)		3,529	1,258	4,091	1,274
TOTAL		48,029	55,840	6,591	37,974
<i>Higher Needs Funding (LEA)</i>		<u>15,319</u>		<u>2,737</u>	
			<u>63,347</u>		<u>9,328</u>
<i>Reconciliation to total Grants + Donations as per detailed SOFA :</i>			<u>119,188</u>		<u>47,303</u>

4. INTEREST RECEIVED

	2025	2024
	£	£
Bank interest received	<u>1,698</u>	<u>1,952</u>

5. ADJUSTMENTS TO NET INCOME

	2025	2024
	£	£
Income is stated after charging		
Depreciation	<u>23,058</u>	<u>13,438</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Tracks (Autism)**Notes to the Financial Statements - continued**
For The Year Ended 31 March 2025**7. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES 2024**

	Unrestricted fund £	Restricted fund £	Endowment Building fund £	2024 total funds £
INCOME FROM				
Charitable activities	92,360	-	-	92,360
Grants and donations	6,591	37,974	-	44,565
Bank interest	1,952	-	-	1,952
TOTAL INCOME	<u>100,903</u>	<u>37,974</u>	<u>-</u>	<u>138,877</u>
EXPENDITURE ON				
Charitable activity	130,135	71,919	-	202,054
TOTAL EXPENDITURE	<u>130,135</u>	<u>71,919</u>	<u>-</u>	<u>202,054</u>
NET INCOME	<u>(29,232)</u>	<u>(33,945)</u>	<u>-</u>	<u>(63,177)</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	156,338	40,379	379,799	576,516
TOTAL FUNDS CARRIED FORWARD	<u>127,106</u>	<u>6,434</u>	<u>379,799</u>	<u>513,339</u>

Tracks (Autism)

Notes to the Financial Statements - continued For The Year Ended 31 March 2025

8. TANGIBLE FIXED ASSETS

	Freehold property £	Property improvements £	Computer Equipment £	Furniture £	Total £
COST					
As at 1 April 2024.	379,799	61,671	5,250	4,414	451,134
Additions		36,380		9,378	45,758
As at 31 March 2025	<u>379,799</u>	<u>98,051</u>	<u>5,250</u>	<u>13,792</u>	<u>496,892</u>
DEPRECIATION					
As at 1 April 2024	-	42,957	5,250	1,104	49,311
Charge for the year	-	19,610		3,448	23,058
As at 31 March 2025	<u>-</u>	<u>62,567</u>	<u>5,250</u>	<u>4,552</u>	<u>72,369</u>
NET BOOK VALUE					
As at 31 March 2025	<u>379,799</u>	<u>35,484</u>	<u>-</u>	<u>9,240</u>	<u>424,523</u>
As at 31 March 2024	<u>379,799</u>	<u>18,714</u>	<u>-</u>	<u>3,310</u>	<u>401,823</u>

9. FIXED ASSET INVESTMENTS

	investments £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	<u>6,750</u>
NET BOOK VALUE	
At 31 March 2025	<u>6,750</u>
At 31 March 2024	<u>6,750</u>

There were no investment assets outside the UK.

10. DEBTORS

	2025 £	2024 £
Session fees	10,324	8,169
Prepayments	554	1,331
	<u>10,878</u>	<u>9,500</u>

11. CREDITORS amounts falling due within one year

	2025 £	2024 £
Trade creditors	5,480	2,688
Fees billed in advance	5,264	7,433
Accruals	1,203	4,070
PAYE & pension	2,829	625
	<u>14,776</u>	<u>14,815</u>

Tracks (Autism)

Notes to the Financial Statements - continued For The Year Ended 31 March 2025

12. MOVEMENT IN FUNDS

	At 1st April 2024 £	Incoming resources £	Resources expended £	Net movement in funds £	At 31st March 2025 £
Unrestricted funds					-
General fund	127,106	160,353	(177,152)	(16,799)	110,307
Resticted funds					
Resticted funds	6,434	55,840	(40,985)	14,855	21,289
Endowment funds					
Building	379,799	-	-	-	379,799
TOTAL FUNDS	<u>513,339</u>	<u>216,193</u>	<u>(218,137)</u>	<u>(1,944)</u>	<u>511,395</u>

COMPARATIVE MOVEMENT IN FUNDS

	At 1st April 2023 £	Incoming resources £	Resources expended £	Net movement in funds £	At 31st March 2024 £
Unrestricted funds					
General fund	156,338	100,903	(130,135)	(29,232)	127,106
Resticted funds					
Resticted funds	40,379	37,974	(71,919)	(33,945)	6,434
Endowment funds					
Building	379,799	-	-	-	379,799
TOTAL FUNDS	<u>576,516</u>	<u>138,877</u>	<u>(202,054)</u>	<u>(63,177)</u>	<u>513,339</u>

A current 12 months and prior year 12 months (24 month) position is as follows

	At 1st April 2023 £	Incoming resources £	Resources expended £	Net movement in funds £	At 31st March 2025 £
Unrestricted funds					
General fund	156,338	261,256	(307,287)	(46,031)	110,307
Resticted funds					
Resticted funds	40,379	93,814	(112,904)	(19,090)	21,289
Endowment funds					
Building	379,799	-	-	-	379,799
TOTAL FUNDS	<u>576,516</u>	<u>355,070</u>	<u>(420,191)</u>	<u>(65,121)</u>	<u>511,395</u>

Tracks (Autism)

Notes to the Financial Statements - continued
For The Year Ended 31 March 2025

13. CAPITAL COMMITMENTS

None

14. RELATED PARTY DISCLOSURES

None

Tracks (Autism)

Detailed Statement of Financial Activities For The Year Ended 31 March 2025

	2025	2024	
	£	£	note
INCOME			
Fee Income	95,307	89,623	
Grants	70,159	40,712	1
Donations	49,029	6,591	1
Bank interest	1,697	1,952	
Total incoming resources	216,193	138,877	
EXPENDITURE			
Depreciation	23,058	13,438	
Wages	140,081	136,334	
PAYE	4,135	3,092	
Pensions	2,543	2,123	
Heat, light, water	6,196	4,328	
Insurance	2,538	2,625	
Telephone	1,710	1,734	
Postage, printing & stationery	1,077	822	
Cleaning	7,764	6,296	
Sundries	996	461	
Software & licences	1,039	1,374	
Training & staff expenses	1,234	1,163	
Repairs & servicing	4,631	6,660	
Teaching resources & equipment	2,248	2,689	
Recruitment & DBS	556	514	
Therapist services	15,466	15,466	
Bank charges	65	73	
Fundraising	51	-	
Marketing & website	270	784	
Accountancy & legal fees	2,478	2,078	
Total resources expended	218,137	202,054	
Net Income/(expenditure)	(1,944)	(63,177)	

Notes :

1. Grants plus Donations = £119,188 as per page 8 analysis

Accounts

Report of the Trustees and
Financial Statements for The Year Ended 31 March 2024
for
Tracks (Autism)

REGISTERED COMPANY NUMBER: 05156359 (England and Wales)
(A Company Limited by Guarantee)

REGISTERED CHARITY NUMBER: 1107257

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Governing document

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Registered Charity number

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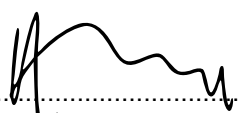
Registered office

Tracks House
Boulton Road
Stevenage
Hertfordshire
SG1 4QX

Trustees

H D Bryant	Chair and Honorary Treasurer
A S Allen	Secretary
R M Shaw	
Sharon Peach	(Appointed 15/11/23, Resigned 19/6/24)
Megan Stachini	(Appointed 17/11/23)
A M Charles	(Resigned 05/12/2023)
A L Pickergill	(Resigned 10/10/2023)
H C Carrick	(Resigned 11/10/2023)

Approved by order of the board of trustees on 24th January 2025..... and signed on its behalf by:


.....
Howard Bryant
Chair of Trustees

Independent Examiner's Report to the Trustees

Independent examiner's report to the trustees of Tracks (Autism) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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

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.



Michelle Elkins, ACA

Date: 24/1/2025

Tracks (Autism)

STATEMENT OF FINANCIAL ACTIVITIES **For The Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	Endowment Building fund £	2024 total funds £	2023 total funds £
INCOME FROM						
Charitable activities	2	92,360	-	-	92,360	89,867
Grants and donations	3	6,591	37,974	-	44,565	130,396
Bank interest	4	1,952	-	-	1,952	553
TOTAL INCOME		100,903	37,974	-	138,877	220,816
EXPENDITURE ON						
Charitable activity		130,135	71,919	-	202,054	195,931
TOTAL EXPENDITURE		130,135	71,919	-	202,054	195,931
NET (EXPENDITURE)/INCOME		(29,232)	(33,945)	-	(63,177)	24,885
Reclassification					-	(16,622)
RECONCILIATION OF FUNDS						
Total funds brought forward		156,338	40,379	379,799	576,516	568,253
TOTAL FUNDS CARRIED FORWARD		127,106	6,434	379,799	513,339	576,516

Funds in this context represent the charity's accumulated reserves, which may include assets such as property and receivables as well as cash. They do not equate to the bank balance or liquid cash available for use. The Endowment Fund represents the historical cost of a building owned by the charity, which is held as a long-term asset and is not available liquidity.

The notes form part of these financial statements

Tracks (Autism)**BALANCE SHEET**
As at 31 March 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible	9	401,823	410,848
Investment	10	6,750	6,750
		<u>408,574</u>	<u>417,598</u>
CURRENT ASSETS			
Debtors	11	9,500	2,501
Cash at Bank		110,080	170,890
		<u>119,580</u>	<u>173,391</u>
CREDITORS			
Amounts falling due within one year	12	(14,815)	(14,473)
NET CURRENT ASSETS		<u>104,765</u>	<u>158,918</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		513,339	576,516
NET ASSETS		<u>513,339</u>	<u>576,516</u>
FUNDED BY:			
General funds	13	127,106	156,338
Restricted funds		6,434	40,379
Endowment funds		379,799	379,799
		<u>513,339</u>	<u>576,516</u>

Funds in this context represent the charity's accumulated reserves, which may include assets such as property and receivables as well as cash. They do not equate to the bank balance or liquid cash available for use. The Endowment Fund represents the historical cost of a building owned by the charity, which is held as a long-term asset and is not available liquidity.

Cash at bank consists of £103,646 Unrestricted and £6,434 Restricted

The notes form part of these financial statements

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 provisions applicable to charitable companies' subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on

.....24th January 2025..... and were signed on its behalf by:



Howard Bryant
Chair of Trustees

Tracks (Autism)

Notes to the Financial Statements **For The Year Ended 31 March 2024**

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All operational 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. Donations are recognised upon receipt.

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 and depreciation

Depreciation is calculated on a straight-line basis and is provided at the following annual rates in order to write off each asset over its estimated useful life. This is applied to all assets with a cost in excess of £499.

Improvements to property	20%
Computer equipment	33%
Fixtures and fittings	25%

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.

Tracks (Autism)

Notes to the Financial Statements **For The Year Ended 31 March 2024**

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.

Reserves policy

The Charity in setting its Reserve policy follows the guidance given by the Charity Commission (Charity reserves: building resilience) CC19.

TRACKS (Autism) is currently dependent on charitable donations and fundraised income to sustain its activities, as earned income alone would not allow it to continue operating. This means that if there were to be a gap in donations and grants for a significant period it is likely that the Charity would have to close down.

The trustees have set a reserves policy to maintain liquid unrestricted reserves equivalent to cover at least three months of "operational deficits" (ie deficits excluding the benefit of donations received and excluding capital expenditure). This is considered sufficient to provide financial stability, cover unexpected costs, and manage income fluctuations while ensuring the charity can continue to meet its objectives. The reserves policy is reviewed annually to ensure it remains appropriate for the charity's circumstances.

The operational deficit in the last quarter of the reporting period was approximately £30,000. Consequently, the Trustees are confident that there are sufficient liquid unrestricted reserves as at 31 March 2024.

2. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Session fees	88,773	90,555
Registration fees	850	950
Higher Needs Funding	2,738	0
Gross fees	<u>92,360</u>	<u>91,505</u>
Bursaries	0	(1,638)
	<u>92,360</u>	<u>89,867</u>

Tracks (Autism)

Notes to the Financial Statements - continued For The Year Ended 31 March 2024

3. GRANT INCOME AND DONATIONS FROM FUNDERS

Funder	Restricted scope	2024 General	2024 Restricted	2023 General	2023 Restricted
Eastern Counties	Music Therapists				8,424
Early Years small grant fund HCC	Sensory play equipment		1,700		
Children in Need	TA salaries		30,000		30,000
Barbara Ward	Therapists & specialist teachers		5,000		10,000
A4A	Therapists & specialist teachers				10,000
Masonic Trust	Therapists & specialist teachers				5,000
Bernard Sunley	Ventilation system				5,000
Herts Community Foundation	Ventilation system				3,625
Clothworks	Windows (capex)				9,800
The Hobson Charity	Windows (capex)				5,807
Sub total Restricted		-	36,700	-	87,656
Lady Hobson				10,000	
Sylvia Adams				10,000	
HMRC Gift Aid				5,935	
Welwyn Tennis Club				4,300	
Charity Fun Day					2,438
Stevenage BC					1,000
Just Giving				3,055	
Annoyomous				1,000	
Daylight (London)		2,500			
Sub total Unrestricted		2,500	-	34,290	3,438
Sub total Grant > £1,000		2,500	36,700	34,290	91,094
Donations less than £1,000 (#10)		4,091	1,274	5,011	
TOTAL		6,591	37,974	39,302	91,094
Higher Needs Funding (LEA)		2,737			
				9,328	
Reconciliation to total Grants + Donations as per detailed SOFA :				47,303	

4. INTEREST RECEIVED

	2024 £	2023 £
Bank interest received	1,952	533

5. ADJUSTMENTS TO NET INCOME

	2024 £	2023 £
Income is stated after charging		
Depreciation	13,438	12,664

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Tracks (Autism)

Notes to the Financial Statements - continued For The Year Ended 31 March 2024

7. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES 2023

	Unrestricted fund	Restricted fund	Endowment Building fund	2023 total funds
	£	£	£	£
INCOME FROM				
Charitable activities	89,867	-	-	89,867
Grants and donations	39,302	91,094	-	130,396
Bank interest	553	-	-	553
TOTAL INCOME	129,722	91,094	-	220,816
EXPENDITURE ON				
Charitable activity	113,742	82,189	-	195,931
TOTAL EXPENDITURE	113,742	82,189	-	195,931
NET INCOME	15,980	8,905	-	24,885
Reclassification	(9,207)	(7,415)	-	(16,622)
NET INCOME	6,773	1,490	-	8,263
RECONCILIATION OF FUNDS				
Total funds brought forward	149,565	38,889	379,799	568,253
TOTAL FUNDS CARRIED FORWARD	156,338	40,379	379,799	576,516

Tracks (Autism)

Notes to the Financial Statements - continued **For The Year Ended 31 March 2024**

8. TANGIBLE FIXED ASSETS

	Freehold property £	Property improvement £	Computer Equipment £	Furniture Fixtures £	Total £
COST					
As at 1 April 2023.	379,799	61,671	5,250	-	446,720
Additions	-	-	-	4,414	4,414
As at 31 March 2024	<u>379,799</u>	<u>61,671</u>	<u>5,250</u>	<u>4,414</u>	<u>451,134</u>
DEPRECIATION					
As at 1 April 2023	-	30,623	5,250	-	35,873
Charge for the year	-	12,334	-	1,104	13,438
As at 31 March 2023	<u>-</u>	<u>42,957</u>	<u>5,250</u>	<u>1,104</u>	<u>49,311</u>
NET BOOK VALUE					
As at 31 March 2024	<u>379,799</u>	<u>18,714</u>	<u>-</u>	<u>3,310</u>	<u>401,823</u>
As at 31 March 2023	<u>379,799</u>	<u>31,048</u>	<u>-</u>	<u>-</u>	<u>410,847</u>

9. FIXED ASSET INVESTMENTS

	Investments £
GROSS VALUE	
At 1 April 2023 and 31 March 2024	<u>6,750</u>
NET BOOK VALUE	
At 31 March 2024	<u>6,750</u>
At 31 March 2023	<u>6,750</u>

There were no investment assets outside the UK.

10. DEBTORS

	2024	2023
	£	£
Session fees	8,169	1,207
Prepayments	<u>1,331</u>	<u>1,294</u>
	<u>9,500</u>	<u>2,501</u>

11. CREDITORS amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,688	1,329
Fees billed in advance	7,433	5,817
Accruals	4,070	5,474
PAYE & pension	<u>625</u>	<u>1,853</u>
	<u>14,815</u>	<u>14,473</u>

Tracks (Autism)

Notes to the Financial Statements - continued For The Year Ended 31 March 2024

12. MOVEMENT IN FUNDS

	At 1st April 2023 £	Incoming resources £	Resources expended £	Prior year adjustment £	Net movement in funds £	At 31st March 2024 £
Unrestricted funds						-
General fund	156,338	100,903	(130,135)		(29,232)	127,106
Resticted funds						
Resticted funds	40,379	37,974	(71,919)		(33,945)	6,434
Endowment funds						
Building	379,799	-	-	-	-	379,799
TOTAL FUNDS	<u>576,516</u>	<u>138,877</u>	<u>(202,054)</u>	<u>0</u>	<u>(63,177)</u>	<u>513,339</u>

COMPARATIVE MOVEMENT IN FUNDS

	At 1st April 2022 £	Incoming resources £	Resources expended £	Prior year adjustment £	Net movement in funds £	At 31st March 2023 £
Unrestricted funds						
General fund	149,565	129,722	(113,742)	(9,207)	6,773	156,338
Resticted funds						
Resticted funds	38,889	91,094	(82,189)	(7,415)	1,490	40,379
Endowment funds						
Building	379,799	-	-	-	-	379,799
TOTAL FUNDS	<u>568,253</u>	<u>220,816</u>	<u>(195,931)</u>	<u>(16,622)</u>	<u>8,263</u>	<u>576,516</u>

A current 12 months and prior year 12 months (24 month) position is as follows

	At 1st April 2022 £	Incoming resources £	Resources expended £	Prior year adjustment £	Net movement in funds £	At 31st March 2024 £
Unrestricted funds						
General fund	149,565	230,625	(243,877)	(9,207)	(22,459)	127,106
Resticted funds						
Resticted funds	38,889	129,068	(154,108)	(7,415)	(32,455)	6,434
Endowment funds						
Building	379,799	-	-	-	-	379,799
TOTAL FUNDS	<u>568,253</u>	<u>359,693</u>	<u>(397,985)</u>	<u>(16,622)</u>	<u>(54,914)</u>	<u>513,339</u>

Tracks (Autism)

Notes to the Financial Statements - continued
For The Year Ended 31 March 2024

13. CAPITAL COMMITMENTS

None

14. RELATED PARTY DISCLOSURES

None

Tracks (Autism)

Detailed Statement of Financial Activities **For The Year Ended 31 March 2024**

	2024	2023	
	£	£	note
INCOME			
Fee Income	89,623	89,867	
Grants	40,712	91,094	1
Donations	6,591	39,302	1
Bank interest	1,952	553	
Total incoming resources	138,877	220,816	
EXPENDITURE			
Depreciation	13,438	12,664	
Wages	136,334	119,369	
PAYE	3,092	883	
Pensions	2,123	1,779	
Heat, light, water	4,328	2,199	
Insurance	2,625	924	
Telephone	1,734	1,406	
Postage, printing & stationery	822	839	
Cleaning	6,296	7,509	
Sundries	461	1,000	
Software & licences	1,374	1,097	
Training & staff expenses	1,163	1,613	
Repairs & servicing	6,660	3,996	
Teaching resources & equipment	2,689	3,516	
Recruitment & DBS	514	430	
Therapist services	15,466	23,106	
Bank charges	73	67	
Governance	-	233	
Fundraiser Fees	-	5,786	2
Marketing & website	784	2,017	
Accountancy & legal fees	2,078	5,497	
Total resources expended	202,054	195,931	
Net (Expenditure)/Income	(63,177)	24,885	

Notes :

1. Grants plus Donations = £47,303 as per page 8 analysis

2. Fundraiser Fees incorrectly classified as a "fee" in 2023. Reclassified as Wages, PAYE, Pension in 2024. Total comp of Wages, PAYE, Pension is 2024 :£141.5k, 2023 partial FTE : £127.8k

Accounts

Report of the Trustees and
Financial Statements For The Year Ended 31 March 2023
for
Tracks (Autism)

REGISTERED COMPANY NUMBER: 05156359 (England and Wales)
(A Company Limited by Guarantee)

REGISTERED CHARITY NUMBER: 1107257

Tracks (Autism)
Contents of the Financial Statements
For The Year Ended 31 March 2023

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Statement of Financial Position	4 - 5
Notes to the Financial Statements	6 - 13
Detailed Statement of Financial Activities	14

Tracks (Autism)

Report of the Trustees for The Year Ended 31 March 2023

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 2023. 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05156359 (England and Wales)

Registered Charity number

1107257

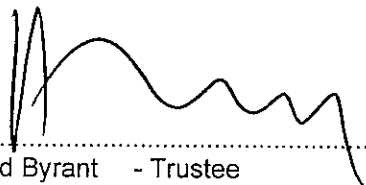
Registered office

Tracks House
Boulton Road
Stevenage
Hertfordshire
SG1 4QX

Trustees

R M Shaw	(Secretary)
M D Terrett Chair	(Resigned 14/10/2022)
E A Norman	(Resigned 07/02/2023)
A M Charles	
I J Croft	(Resigned 05/10/2022)
M P Orjales	(Resigned 03/05/2022)
A L Pickergill Chair	
H C Carrick	
H D Bryant	
A S Allen	(Appointed 07/03/2023)

Approved by order of the board of trustees on 26 / 9 / 2023 and signed on its behalf by:



Howard Byrant - Trustee

Independent Examiner's Report to the Trustees of Tracks (Autism)

Independent examiner's report to the trustees of Tracks (Autism) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

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

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.



Benjamin John Terrett

Date: 26/9/2023

Tracks (Autism)**Statement of Financial Activities**
For The Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	Endowment Building fund £	2023 total funds £	2022 Total funds £
INCOME FROM						
Charitable activities	2	89,867	-	-	89,867	88,368
Grants and donations	3	39,302	91,094	-	130,396	65,912
Bank interest	4	553	-	-	553	141
TOTAL INCOME		129,722	91,094	-	220,816	154,421
EXPENDITURE ON						
Charitable activity		113,742	82,189	-	195,931	167,365
TOTAL EXPENDITURE		113,742	82,189	-	195,931	167,365
NET INCOME/(EXPENDITURE)		15,980	8,905	-	24,885	(12,944)
Reclassification	6	(9,207)	(7,415)	-	(16,622)	-
NET MOVEMENT IN FUNDS AFTER TRANSFERS		6,773	1,490	-	8,263	(12,944)
RECONCILIATION OF FUNDS						
Total funds brought forward		149,565	38,889	379,799	568,253	581,197
TOTAL FUNDS CARRIED FORWARD		156,338	40,379	379,799	576,516	568,253

The notes form part of these financial statements

Tracks (Autism)**Statement of Financial Position**
31 March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible	9	410,848	414,933
Investment	10	6,750	6,750
		<u>417,598</u>	<u>421,683</u>
CURRENT ASSETS			
Debtors	11	2,501	2,062
Cash at Bank		170,890	147,354
		<u>173,391</u>	<u>149,416</u>
CREDITORS			
Amounts falling due within one year	12	(14,473)	(2,846)
NET CURRENT ASSETS		<u>158,918</u>	<u>146,570</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		576,516	568,253
NET ASSETS		<u>576,516</u>	<u>568,253</u>
FUNDED BY:			
General funds	13	156,338	149,565
Restricted funds		40,379	38,889
Endowment funds		379,799	379,799
		<u>576,516</u>	<u>568,253</u>

The notes form part of these financial statements

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

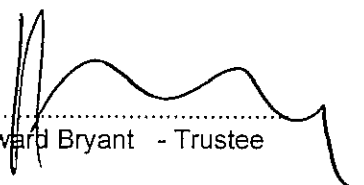
The trustees acknowledge their responsibilities for

- (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 provisions applicable to charitable companies' subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on

26 / 9 / 2023 and were signed on its behalf by:


Howard Bryant - 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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 and depreciation

Depreciation is calculated on a straight-line basis and is provided at the following annual rates in order to write off each asset over its estimated useful life. This is applied to all assets with a cost in excess of £499.

Improvements to property	20%
Computer equipment	33%
Fixtures and fittings	25%

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.

Tracks (Autism)

Notes to the Financial Statements For The Year Ended 31 March 2023

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.

Reserves policy

The Charity in setting its Reserve policy follows the guidance given by the Charity Commission (Charity reserves: building resilience) CC19.

Tracks-autism is currently dependent on charitable donations and fundraised income to sustain its activities, as earned income alone would not allow it to continue operating. This means that if there were to be a gap in donations and grants for a significant period it is likely that the Charity would have to close down.

To avoid closure if funding difficulties were to happen the Trustees have agreed to keep a certain level of reserves, from unrestricted income to ensure that operations can continue for a period of between 12 and 20 weeks., this requires reserves of between £30,000 and £50,000.

The level of reserves is monitored on a regular basis and the policy is reviewed yearly and whenever there are significant changes.

The Trustees are confident that there are sufficient reserves as at 31/3/2023.

2. Charitable activities

	2023	2022
	£	£
Session fees	90,555	87,318
Registration fees	950	1,050
Gross fees	<u>95,488</u>	<u>88,368</u>
Bursaries	(1,638)	-
	<u><u>89,867</u></u>	<u><u>88,368</u></u>

Tracks (Autism)

Notes to the Financial Statements - continued For The Year Ended 31 March 2023

3. Grants and donations over £1,000

		2023	2022	2022	
		General	Restricted	General	Restricted
Children in Need	TA salaries		30,000		30,000
Lady Hobson	Windows				10,000
Lady Hobson		10,000			
Barbara Ward	Therapists & specialist teacher		10,000		10,000
A4A	Therapists & specialist teacher		10,000		5,000
Sylvia Adams		10,000			
Clothworks	Windows		9,800		
Eastern Counties	Music Therapist		8,424		
HMRC Gift Aid		5,935			
The Hobson Charity	Windows		5,807		
Masonic Trust	Therapists & specialist teacher		5,000		
Bernard Sunley	Ventilation system		5,000		
Welwyn Tennis Club		4,300			
Screwfix	Doors and windows				3,767
Herts	Ventilation system				
Community			3,625		
Charity Fun Day			2,438		
Stevenage BC			1,000		
Just Giving		3,055			
Anonymous		1,000			
Total of less than £1,000		5,011		6,709	435
Total		39,302	91,094	6,709	59,202

4. Bank interest

	2023	2022
	£	£
Bank interest received	533	141

5. Net income for the year

	2023	2022
	£	£
Income is stated after charging		
Depreciation	12,664	3,604

Tracks (Autism)

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

6. RECLASSIFICATION

	2023	2022
	£	£
Income is stated after charging		
Depreciation not previously charged after reclassification of asset	(16,434)	-
Reclassification reserves between restricted and general	7,415	-
Adjustment to prior year pension charges	(188)	-
	<u>(9,207)</u>	<u>-</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Tracks (Autism)**Notes to the Financial Statements - continued**
For The Year Ended 31 March 2023**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2022**

	Unrestricted fund £	Restricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	88,368	59,203	-	147,571
Other trading activities	6,709	-	-	6,709
Investment income	<u>141</u>	<u>-</u>	<u>-</u>	<u>141</u>
Total	<u>95,218</u>	<u>59,203</u>	<u>-</u>	<u>154,421</u>
 EXPENDITURE ON				
Raising funds	91,287	70,983	-	162,270
Other	<u>3,241</u>	<u>1,854</u>	<u>-</u>	<u>5,095</u>
Total	<u>94,528</u>	<u>72,837</u>	<u>-</u>	<u>167,365</u>
 NET INCOME/(EXPENDITURE)	690	(13,634)	-	(12,944)
 RECONCILIATION OF FUNDS				
Total funds brought forward	148,875	52,523	379,799	581,197
 TOTAL FUNDS CARRIED FORWARD	<u>149,565</u>	<u>38,889</u>	<u>379,799</u>	<u>568,253</u>

Tracks (Autism)**Notes to the Financial Statements - continued**
For The Year Ended 31 March 2023**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Property improvements £	Computer Equipment £	Total £
COST				
As at 1 April 2022	407,189	9,269	5,250	421,708
Reclassification	(27,390)	27,390	-	-
Additions	-	25,012	-	25,012
As at 31 March 2023	<u>379,799</u>	<u>61,671</u>	<u>5,250</u>	<u>446,720</u>
DEPRECIATION				
As at 1 April 2022	-	1,854	4,921	6,775
Depreciation reclassified assets	-	16,434	-	16,434
Charge for the year	-	12,335	329	12,664
As at 31 March 2023	-	<u>30,623</u>	<u>5,250</u>	<u>35,873</u>
NET BOOK VALUE				
As at 31 March 2023	<u>379,799</u>	<u>31,048</u>	<u>-</u>	<u>410,847</u>
As at 31 March 2022	<u>407,189</u>	<u>7,415</u>	<u>329</u>	<u>414,933</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2022 and 31 March 2023	<u>6,750</u>
NET BOOK VALUE	
At 31 March 2023	<u>6,750</u>
At 31 March 2022	<u>6,750</u>

There were no investment assets outside the UK.

Tracks (Autism)**Notes to the Financial Statements - continued**
For The Year Ended 31 March 2023**11. DEBTORS**

	2023	2022
	£	£
Session fees	1,207	2,062
Prepayments	1,294	-
	<u>2,501</u>	<u>2,062</u>

12. CREDITORS amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,329	-
Fees billed in advance	5,817	-
Accruals	5,474	-
PAYE & pension	1,853	2,846
	<u>14,473</u>	<u>2,846</u>

13. MOVEMENT IN FUNDS

	At 1st April 2022	Incoming resources	Resources expended	Prior year adjustment	Net movement in funds	At 31st March 2023
	£	£	£	£	£	£
Unrestricted funds						-
General fund	149,565	129,722	(113,742)	(9,207)	6,773	156,338
Restricted funds						
Restricted funds	38,889	91,094	(82,189)	(7,415)	1,490	40,379
Endowment funds						
Building	379,799	-	-	-	-	379,799
TOTAL FUNDS	<u>568,253</u>	<u>220,816</u>	<u>(195,931)</u>	<u>(16,622)</u>	<u>8,263</u>	<u>576,516</u>

Tracks (Autism)

Notes to the Financial Statements - continued For The Year Ended 31 March 2023

13. Continued

COMPARATIVE MOVEMENT IN FUNDS

	At 1st April 2021	Incoming resources	Resources expended	Prior year adjustment	Net movement in funds	At 31st March 2022
	£	£	£	£	£	£
Unrestricted funds						
General fund	148,875	95,218	(94,528)	-	690	149,565
Restricted funds						
Restricted funds	52,523	59,203	(72,837)	-	(13,634)	38,889
Endowment funds						
Building	379,799	-	-	-	-	379,799
TOTAL FUNDS	<u>581,197</u>	<u>154,421</u>	<u>(167,365)</u>	<u>-</u>	<u>(12,944)</u>	<u>568,253</u>

A current 12 months and prior year 12 months (24 month) position is as follows

	At 1st April 2021	Incoming resources	Resources expended	Prior year adjustment	Net movement in funds	At 31st March 2023
	£	£	£	£	£	£
Unrestricted funds						
General fund	148,875	224,940	(208,270)	- 9,207	7,463	156,338
Restricted funds						
Restricted funds	52,523	150,297	(155,026)	(7,415)	(12,144)	40,379
Endowment funds						
Building	379,799	-	-	-	-	379,799
TOTAL FUNDS	<u>581,197</u>	<u>375,237</u>	<u>(363,296)</u>	<u>- 16,622</u>	<u>(4,681)</u>	<u>576,516</u>

14. CAPITAL COMMITMENTS

None

15. RELATED PARTY DISCLOSURES

During the period Tracks (Autism) paid £1,400.00 (2022 - £1,152.00) for payroll services to Streets Chartered Accountants, of which Ian Croft is a partner.

A Trustee Alexa Pickersgill is a creditor for the amount of £3,900, which relates to legal fees paid for on behalf of Tracks.

Tracks (Autism)**Detailed Statement of Financial Activities**
For The Year Ended 31 March 2023

	2023	2022
	£	£
INCOME		
Fee Income	89,867	88,368
Grants	91,094	59,203
Donations	39,302	6,709
Bank interest	553	141
Total incoming resources	220,816	154,421
EXPENDITURE		
Depreciation	12,664	3,604
Wages	119,369	109,149
PAYE	883	1,491
Pensions	1,779	1,611
Heat, light, water	2,199	2,152
Insurance	924	2,179
Telephone	1,406	1,206
Postage, printing & stationery	839	391
Cleaning	7,509	8,009
Sundries	1,000	2,428
Software & licences	1,097	805
Training & staff expenses	1,613	1,731
Repairs & servicing	3,996	2,992
Teaching resources & equipment	3,516	10,443
Recruitment & DBS	430	691
Therapist services	23,106	15,873
Bank charges	67	90
Governance	233	-
Fundraiser fees	5,786	-
Marketing & website	2,017	-
Accountancy & legal fees	5,497	2,520
Total resources expended	195,931	167,365
Net Income/(expenditure)	24,885	(12,944)

Accounts

REGISTERED COMPANY NUMBER: 05156359 (England and Wales)
REGISTERED CHARITY NUMBER: 1107257

Report of the Trustees and
Financial Statements For The Year Ended 31 March 2022
for
Tracks (Autism)
(A Company Limited by Guarantee)

Tracks (Autism)

Contents of the Financial Statements
For The Year Ended 31 March 2022

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Statement of Financial Position	4 to 5
Notes to the Financial Statements	6 to 12
Detailed Statement of Financial Activities	13 to 14

Tracks (Autism)

Report of the Trustees

For The Year Ended 31 March 2022

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 2022. 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05156359 (England and Wales)

Registered Charity number

1107257

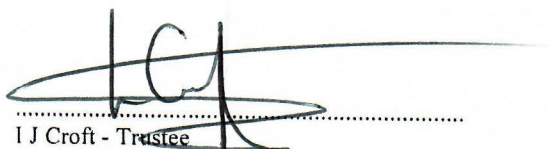
Registered office

Tracks House
Boulton Road
Stevenage
Hertfordshire
SG1 4QX

Trustees

R M Shaw
M D Terrett
E A Norman
A M Charles
I J Croft
M P Orjales (Resigned 03/05/2022)
A L Pickergill
H C Carrick
H D Bryant
C Harvey (Appointed 24/02/2022)

Approved by order of the board of trustees on 4/10/22 and signed on its behalf by:


.....
I J Croft - Trustee

**Independent Examiner's Report to the Trustees of
Tracks (Autism)**

Independent examiner's report to the trustees of Tracks (Autism) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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

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.



Benjamin John Terrett
FCA

Date: 15/9/2022

Tracks (Autism)**Statement of Financial Activities**
For The Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	Endowment fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		88,368	59,203	-	147,571	156,507
Other trading activities	2	6,709	-	-	6,709	11,256
Investment income	3	141	-	-	141	714
Other income		-	-	-	-	23,448
Total		95,218	59,203	-	154,421	191,925
 EXPENDITURE ON						
Raising funds		91,287	70,983	-	162,270	147,234
Other		3,241	1,854	-	5,095	2,998
Total		94,528	72,837	-	167,365	150,232
NET INCOME/(EXPENDITURE)		690	(13,634)	-	(12,944)	41,693
 RECONCILIATION OF FUNDS						
Total funds brought forward		148,875	52,523	379,799	581,197	539,504
TOTAL FUNDS CARRIED FORWARD		149,565	38,889	379,799	568,253	581,197

The notes form part of these financial statements

Tracks (Autism)**Statement of Financial Position**
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	Endowment fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS						
Tangible assets	7	27,719	7,415	379,799	414,933	409,268
Investments	8	6,750	-	-	6,750	6,750
		<u>34,469</u>	<u>7,415</u>	<u>379,799</u>	<u>421,683</u>	<u>416,018</u>
CURRENT ASSETS						
Debtors	9	2,062	-	-	2,062	2,220
Cash at bank		115,880	31,474	-	147,354	167,852
		<u>117,942</u>	<u>31,474</u>	<u>-</u>	<u>149,416</u>	<u>170,072</u>
CREDITORS						
Amounts falling due within one year	10	(2,846)	-	-	(2,846)	(4,893)
NET CURRENT ASSETS		<u>115,096</u>	<u>31,474</u>	<u>-</u>	<u>146,570</u>	<u>165,179</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>149,565</u>	<u>38,889</u>	<u>379,799</u>	<u>568,253</u>	<u>581,197</u>
NET ASSETS		<u>149,565</u>	<u>38,889</u>	<u>379,799</u>	<u>568,253</u>	<u>581,197</u>
FUNDS	11					
Unrestricted funds					149,565	148,875
Restricted funds					38,889	52,523
Endowment funds					379,799	379,799
TOTAL FUNDS					<u>568,253</u>	<u>581,197</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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.

The notes form part of these financial statements

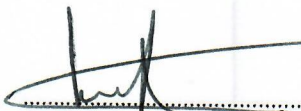
Tracks (Autism)

Statement of Financial Position - continued

31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4/10/22 and were signed on its behalf by:


.....
I J Croft - Trustee

The notes form part of these financial statements

Tracks (Autism)

Notes to the Financial Statements For The Year Ended 31 March 2022

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

Reserves policy

The Charity in setting its Reserve policy follows the guidance given by the Charity Commission (Charity reserves: building resilience) CC19.

Operational Reserve

TRACKS autism is currently dependent on charitable donations and fundraised income to sustain its activities, as earned income alone would not allow it to continue operating. This means that if there were to be a gap in donations and grants for a significant period it is likely that the Charity would have to close down.

To avoid closure if funding difficulties were to happen the Trustees have agreed to keep a certain level of financial reserves to ensure that main operations can continue for a period of 3 months.

Tracks (Autism)

Notes to the Financial Statements - continued For The Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Reserves policy

The main concerns of the Trustees is to ensure that: .

.Beneficiaries continue to be supported while moving on to other services.

.New funding sources can be identified.

.Timely arrangements can be made for winding up the Charity's affairs.

If difficulties were to arise then, it has been calculated that reserves of £50,000 would be needed to continue running for at least 3 months. The calculations are included as an appendix to this policy.

The reserves should be:

.Built up from the unrestricted (earned) income.

.The level of reserves should be calculated and monitored every 6 months

This policy should be reviewed yearly and whenever there are significant changes.

Capital Reserve

In addition to the operating reserves the charity puts aside and retains additional funds for the following reasons. Designated funds of £10,000 have be set as a Reserve.

Premises - TRACKS HOUSE.

.To maintain the structure and decorative order of our premises.

.To maintain its grounds and play surfaces.

.To ensure replacement of essential plant and equipment at end of serviceable life.

Equipment

. Replacement of Play equipment at end of serviceable life.

. Replacement of garden equipment at end of serviceable life.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	6,709	11,256
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable - trading	141	714
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	3,604	1,750
Other operating leases	-	4,658
	<u> </u>	<u> </u>

Tracks (Autism)

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	87,445	69,062	-	156,507
Other trading activities	11,256	-	-	11,256
Investment income	714	-	-	714
Other income	23,448	-	-	23,448
Total	122,863	69,062	-	191,925
EXPENDITURE ON				
Raising funds	89,384	57,850	-	147,234
Other	2,998	-	-	2,998
Total	92,382	57,850	-	150,232
NET INCOME	30,481	11,212	-	41,693
RECONCILIATION OF FUNDS				
Total funds brought forward	118,394	41,311	379,799	539,504
TOTAL FUNDS CARRIED FORWARD	148,875	52,523	379,799	581,197

Tracks (Autism)**Notes to the Financial Statements - continued**
For The Year Ended 31 March 2022**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
COST				
At 1 April 2021	407,189	-	5,250	412,439
Additions	-	9,269	-	9,269
At 31 March 2022	407,189	9,269	5,250	421,708
DEPRECIATION				
At 1 April 2021	-	-	3,171	3,171
Charge for year	-	1,854	1,750	3,604
At 31 March 2022	-	1,854	4,921	6,775
NET BOOK VALUE				
At 31 March 2022	407,189	7,415	329	414,933
At 31 March 2021	407,189	-	2,079	409,268

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost
Improvements to property - 20% on cost

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2021 and 31 March 2022	6,750
NET BOOK VALUE	
At 31 March 2022	6,750
At 31 March 2021	6,750

There were no investment assets outside the UK.

Tracks (Autism)

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	2,062	2,220

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	-	326
Social security and other taxes	2,846	2,380
Other creditors	-	2,187
	2,846	4,893

11. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	148,875	690	149,565
Restricted funds			
Restricted funds	52,523	(13,634)	38,889
Endowment funds			
Capital funds	379,799	-	379,799
TOTAL FUNDS	581,197	(12,944)	568,253

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	95,218	(94,528)	690
Restricted funds			
Restricted funds	59,203	(72,837)	(13,634)
TOTAL FUNDS	154,421	(167,365)	(12,944)

Tracks (Autism)

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	118,394	30,481	148,875
Restricted funds			
Restricted funds	41,311	11,212	52,523
Endowment funds			
Capital funds	379,799	-	379,799
TOTAL FUNDS	<u>539,504</u>	<u>41,693</u>	<u>581,197</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,863	(92,382)	30,481
Restricted funds			
Restricted funds	69,062	(57,850)	11,212
TOTAL FUNDS	<u>191,925</u>	<u>(150,232)</u>	<u>41,693</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	118,394	31,171	149,565
Restricted funds			
Restricted funds	41,311	(2,422)	38,889
Endowment funds			
Capital funds	379,799	-	379,799
TOTAL FUNDS	<u>539,504</u>	<u>28,749</u>	<u>568,253</u>

Tracks (Autism)

Notes to the Financial Statements - continued For The Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	218,081	(186,910)	31,171
Restricted funds			
Restricted funds	128,265	(130,687)	(2,422)
TOTAL FUNDS	<u>346,346</u>	<u>(317,597)</u>	<u>28,749</u>

12. CAPITAL COMMITMENTS

During the year the charity embarked on a premises overhaul which included significant costs to replace the windows. This was dealt with in two phases and whilst the first phase was completed prior to the end of March, phase II was not completed until June 2022. The charity was committed to this expenditure at the year end but has not provided for it in the 2022 accounts. The relevant amount is £17,023 (2022 - £nil).

13. RELATED PARTY DISCLOSURES

During the period Tracks (Autism) paid £1,152.00 (2021 - £1,080.00) for payroll services to Streets Chartered Accountants, of which Ian Croft is a partner.

14. DONATIONS

During the year, Tracks (Autism) received £59,202 from both restricted and unrestricted donations. Below is a summary of the donations received -

Restricted Donations-

- Uniqueness - £435
- Children in Need - Cre T/A salary £30,000
- Screwfix - Doors and windows £3,767
- Lady Hobson - Windows £10,000
- Barbara Ward - Occupational Therapy & SALT £10,000
- Masonic Trust -Occupational Therapy & SALT £5,000

Tracks (Autism)

Detailed Statement of Financial Activities
For The Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	59,203	69,062
Fee income	88,368	87,445
	147,571	156,507
Other trading activities		
Fundraising events	6,709	11,256
Investment income		
Interest receivable - trading	141	714
Other income		
Other income	-	23,448
Total incoming resources	154,421	191,925
 EXPENDITURE		
Other		
Social security	1,491	1,248
Depreciation of tangible fixed assets	3,604	1,750
	5,095	2,998
Support costs		
Management		
Wages	109,149	105,242
Pensions	1,611	1,382
Cleaning	-	4,658
Heat, light and water	2,152	2,396
Insurance	2,179	2,119
Telephone	1,206	1,992
Postage and stationery	391	194
Cleaning	8,009	-
Sundries	2,428	2,349
Computer costs	805	842
Training and staff expenses	1,731	2,304
Repairs and renewals	2,992	4,286
Class projects and equipment	10,443	10,615
Recruitment	691	63
Therapy services	15,873	7,807
	159,660	146,249
Finance		
Bank charges	90	560

This page does not form part of the statutory financial statements

Tracks (Autism)

Detailed Statement of Financial Activities
For The Year Ended 31 March 2022

	2022 £	2021 £
Finance		
Governance costs		
Accountancy and legal fees	2,520	425
Total resources expended	167,365	150,232
Net (expenditure)/income	(12,944)	41,693

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 05156359 (England and Wales)

REGISTERED CHARITY NUMBER: 1107257

Report of the Trustees and

Financial Statements For The Year Ended 31 March 2021

for

Tracks (Autism)

(A Company Limited by Guarantee)

Tracks (Autism)

Contents of the Financial Statements
For The Year Ended 31 March 2021

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Statement of Financial Position	4 to 5
Notes to the Financial Statements	6 to 12
Detailed Statement of Financial Activities	13 to 14

Tracks (Autism)

Report of the Trustees

For The Year Ended 31 March 2021

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 2021. 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05156359 (England and Wales)

Registered Charity number

1107257

Registered office

Tracks House
Boulton Road
Stevenage
Hertfordshire
SG1 4QX

Trustees

G L Jones (resigned 11/3/21)
R M Shaw
R M D Terrett
E A Norman
A M Charles
I J Croft
M C Sharma (resigned 13/10/20)
M P Orjales
A L Pickergill
H C Carrick
H D Bryant (appointed 14/7/21)

Approved by order of the board of trustees on 14/16/21..... and signed on its behalf by:


.....
I J Croft - Trustee Director

**Independent Examiner's Report to the Trustees of
Tracks (Autism)**

Independent examiner's report to the trustees of Tracks (Autism) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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

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.



Benjamin John Terrett
FCA

Date: 14/10/21

Tracks (Autism)**Statement of Financial Activities**
For The Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	Endowment fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		87,445	69,062	-	156,507	190,240
Other trading activities	2	11,256	-	-	11,256	40,160
Investment income	3	714	-	-	714	468
Other income		23,448	-	-	23,448	-
Total		122,863	69,062	-	191,925	230,868
EXPENDITURE ON						
Raising funds		89,384	57,850	-	147,234	202,705
Other		2,998	-	-	2,998	4,843
Total		92,382	57,850	-	150,232	207,548
NET INCOME		30,481	11,212	-	41,693	23,320
RECONCILIATION OF FUNDS						
Total funds brought forward		118,394	41,311	379,799	539,504	516,183
TOTAL FUNDS CARRIED FORWARD		148,875	52,523	379,799	581,197	539,503

The notes form part of these financial statements

Tracks (Autism)

Statement of Financial Position

31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	Endowment fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS						
Tangible assets	7	29,469	-	379,799	409,268	410,031
Investments	8	6,750	-	-	6,750	6,750
		36,219	-	379,799	416,018	416,781
CURRENT ASSETS						
Debtors	9	2,220	-	-	2,220	746
Cash at bank		115,329	52,523	-	167,852	132,316
		117,549	52,523	-	170,072	133,062
CREDITORS						
Amounts falling due within one year	10	(4,893)	-	-	(4,893)	(10,340)
NET CURRENT ASSETS		112,656	52,523	-	165,179	122,722
TOTAL ASSETS LESS CURRENT LIABILITIES		148,875	52,523	379,799	581,197	539,503
NET ASSETS		148,875	52,523	379,799	581,197	539,503
FUNDS						
Unrestricted funds	11				148,875	97,150
Restricted funds					52,523	41,311
Endowment funds					379,799	401,042
TOTAL FUNDS					581,197	539,503

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

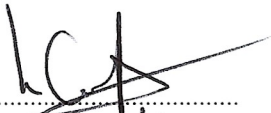
Tracks (Autism)

Statement of Financial Position - continued

31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14/10/21..... and were signed on its behalf by:


.....
I J Croft - Trustee / Director

Notes to the Financial Statements
For The Year Ended 31 March 2021

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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.

Tracks (Autism)

Notes to the Financial Statements - continued For The Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Reserves policy

The main concerns of the Trustees is to ensure that: .

.Beneficiaries continue to be supported while moving on to other services.

.New funding sources can be identified.

.Timely arrangements can be made for winding up the Charity's affairs.

If difficulties were to arise then, it has been calculated that reserves of £50,000 would be needed to continue running for at least 3 months. The calculations are included as an appendix to this policy.

The reserves should be:

.Built up from the unrestricted (earned) income.

.The level of 31 March 2021

6,750

NET BOOK VALUE

At 31 March 2021

6,750

At 31 March 2020

6,750

There were no investment assets outside the UK.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	2,220	746

Notes to the Financial Statements - continued
For The Year Ended 31 March 2021

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	117,659	72,581	-	190,240
Other trading activities	40,160	-	-	40,160
Investment income	468	-	-	468
Total	158,287	72,581	-	230,868
 EXPENDITURE ON				
Raising funds	140,869	61,836	-	202,705
Other	4,843	-	-	4,843
Total	145,712	61,836	-	207,548
 NET INCOME	12,575	10,745	-	23,320
 RECONCILIATION OF FUNDS				
Total funds brought forward	84,575	30,566	401,042	516,183
 TOTAL FUNDS CARRIED FORWARD	97,150	41,311	401,042	539,503

Tracks (Autism)

Notes to the Financial Statements - continued For The Year Ended 31 March 2021

7. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Totals £
COST			
At 1 April 2020	407,189	4,263	411,452
Additions	-	987	987
At 31 March 2021	407,189	5,250	412,439
DEPRECIATION			
At 1 April 2020	-	1,421	1,421
Charge for year	-	1,750	1,750
At 31 March 2021	-	3,171	3,171
NET BOOK VALUE			
At 31 March 2021	407,189	2,079	409,268
At 31 March 2020	407,189	2,842	410,031

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2020	

is recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the 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 is 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

Fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful

Equipment - 33% on cost

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

Funds

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 are 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.

Leases and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pensions and other post-retirement benefits

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

Reserves

The charity's Reserve policy follows the guidance given by the Charity Commission (Charity

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the 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 is 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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful

Equipment - 33% on cost

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 are 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

Reserves policy
The charity's Reserve policy follows the guidance given by the Charity Commission (Charity

Notes to the Financial Statements - continued
For The Year Ended 31 March 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	326	449
Social security and other taxes	2,380	2,837
Other creditors	2,187	7,054
	<u>4,893</u>	<u>10,340</u>

11. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	118,394	30,481	148,875
Restricted funds			
Restricted funds	41,311	11,212	52,523
Endowment funds			
Capital funds	379,799	-	379,799
TOTAL FUNDS	<u>539,504</u>	<u>41,693</u>	<u>581,197</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	122,863	(92,382)	30,481
Restricted funds			
Restricted funds	69,062	(57,850)	11,212
TOTAL FUNDS	<u>191,925</u>	<u>(150,232)</u>	<u>41,693</u>

Tracks (Autism)

Notes to the Financial Statements - continued For The Year Ended 31 March 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	84,575	12,575	97,150
Restricted funds			
Restricted funds	30,566	10,745	41,311
Endowment funds			
Capital funds	401,042	-	401,042
TOTAL FUNDS	<u>516,183</u>	<u>23,320</u>	<u>539,503</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,287	(145,712)	12,575
Restricted funds			
Restricted funds	72,581	(61,836)	10,745
TOTAL FUNDS	<u>230,868</u>	<u>(207,548)</u>	<u>23,320</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	84,575	43,056	127,631
Restricted funds			
Restricted funds	30,566	21,957	52,523
Endowment funds			
Capital funds	401,042	-	401,042
TOTAL FUNDS	<u>516,183</u>	<u>65,013</u>	<u>581,196</u>

Tracks (Autism)

Notes to the Financial Statements - continued For The Year Ended 31 March 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,150	(238,094)	43,056
Restricted funds			
Restricted funds	141,643	(119,686)	21,957
TOTAL FUNDS	<u>422,793</u>	<u>(357,780)</u>	<u>65,013</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

13. DONATIONS

During the year, Tracks (Autism) received £69,062 from both restricted and unrestricted donations. Below is a summary of the donations received -

Restricted Donations-

- Bailey Thomas - ACCA £4,000
- National lottery - Core cost salaries & utilities £25,062
- Childwick Trust - Staff salaries £15,000
- Garfield Weston - Core costs £15,000
- Barbara Ward - Occupational Therapy & SALT £5,000
- Masonic Trust - Occupational Therapy & SALT £5,000

Tracks (Autism)**Detailed Statement of Financial Activities**
For The Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	69,062	74,582
Fee income	87,445	115,658
	156,507	190,240
Other trading activities		
Fundraising events	11,256	40,160
Investment income		
Interest receivable - trading	714	468
Other income		
Other income	23,448	-
Total incoming resources	191,925	230,868
EXPENDITURE		
Other		
Social security	1,248	3,422
Depreciation of tangible fixed assets	1,750	1,421
	2,998	4,843
Support costs		
Management		
Wages	105,242	126,817
Pensions	1,382	1,751
Cleaning	4,658	6,385
Heat, light and water	2,396	3,695
Insurance	2,119	1,956
Telephone	1,992	2,121
Postage and stationery	194	1,227
Sundries	2,349	2,039
Computer costs	842	1,071
Training and staff expenses	2,304	3,418
Repairs and renewals	4,286	10,381
Event expenses	-	1,559
Class projects and equipment	10,615	10,605
Recruitment	63	507
Therapy services	7,807	28,713
	146,249	202,245
Finance		
Bank charges	560	41

This page does not form part of the statutory financial statements

Tracks (Autism)

Detailed Statement of Financial Activities
For The Year Ended 31 March 2021

	2021 £	2020 £
Finance		
Governance costs		
Other governance costs	-	34
Accountancy and legal fees	425	385
	425	419
Total resources expended	150,232	207,548
Net income	41,693	23,320