

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)**

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**For The Year Ended 31 March 2021**

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## 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 £
<b>INCOME AND ENDOWMENTS FROM</b>						
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	-
<b>Total</b>		<b>122,863</b>	<b>69,062</b>	<b>-</b>	<b>191,925</b>	<b>230,868</b>
<b>EXPENDITURE ON</b>						
Raising funds		89,384	57,850	-	147,234	202,705
Other		2,998	-	-	2,998	4,843
<b>Total</b>		<b>92,382</b>	<b>57,850</b>	<b>-</b>	<b>150,232</b>	<b>207,548</b>
<b>NET INCOME</b>		<b>30,481</b>	<b>11,212</b>	<b>-</b>	<b>41,693</b>	<b>23,320</b>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		118,394	41,311	379,799	539,504	516,183
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>148,875</b>	<b>52,523</b>	<b>379,799</b>	<b>581,197</b>	<b>539,503</b>

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

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

- (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.

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 £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	117,659	72,581	-	190,240
Other trading activities	40,160	-	-	40,160
Investment income	468	-	-	468
<b>Total</b>	158,287	72,581	-	230,868
<b>EXPENDITURE ON</b>				
Raising funds	140,869	61,836	-	202,705
Other	4,843	-	-	4,843
<b>Total</b>	145,712	61,836	-	207,548
<b>NET INCOME</b>	12,575	10,745	-	23,320
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	84,575	30,566	401,042	516,183
<b>TOTAL FUNDS CARRIED FORWARD</b>	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 £
<b>COST</b>			
At 1 April 2020	407,189	4,263	411,452
Additions	-	987	987
At 31 March 2021	407,189	5,250	412,439
<b>DEPRECIATION</b>			
At 1 April 2020	-	1,421	1,421
Charge for year	-	1,750	1,750
At 31 March 2021	-	3,171	3,171
<b>NET BOOK VALUE</b>			
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 £
<b>MARKET VALUE</b>	
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 presented 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 presented 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
	£	£	£
<b>Unrestricted funds</b>			
General fund	118,394	30,481	148,875
<b>Restricted funds</b>			
Restricted funds	41,311	11,212	52,523
<b>Endowment funds</b>			
Capital funds	379,799	-	379,799
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	122,863	(92,382)	30,481
<b>Restricted funds</b>			
Restricted funds	69,062	(57,850)	11,212
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	84,575	12,575	97,150
<b>Restricted funds</b>			
Restricted funds	30,566	10,745	41,311
<b>Endowment funds</b>			
Capital funds	401,042	-	401,042
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	158,287	(145,712)	12,575
<b>Restricted funds</b>			
Restricted funds	72,581	(61,836)	10,745
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	84,575	43,056	127,631
<b>Restricted funds</b>			
Restricted funds	30,566	21,957	52,523
<b>Endowment funds</b>			
Capital funds	401,042	-	401,042
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	281,150	(238,094)	43,056
<b>Restricted funds</b>			
Restricted funds	141,643	(119,686)	21,957
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	69,062	74,582
Fee income	87,445	115,658
	<hr/>	<hr/>
	156,507	190,240
<b>Other trading activities</b>		
Fundraising events	11,256	40,160
<b>Investment income</b>		
Interest receivable - trading	714	468
<b>Other income</b>		
Other income	23,448	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	191,925	230,868
<b>EXPENDITURE</b>		
<b>Other</b>		
Social security	1,248	3,422
Depreciation of tangible fixed assets	1,750	1,421
	<hr/>	<hr/>
	2,998	4,843
<b>Support costs</b>		
<b>Management</b>		
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
	<hr/>	<hr/>
	146,249	202,245
<b>Finance</b>		
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 £
<b>Finance</b>		
<b>Governance costs</b>		
Other governance costs	-	34
Accountancy and legal fees	425	385
	<hr/> 425	<hr/> 419
Total resources expended	<hr/> 150,232	<hr/> 207,548
Net income	<hr/> <hr/> 41,693	<hr/> <hr/> 23,320