

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)

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For The Year Ended 31 March 2022

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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

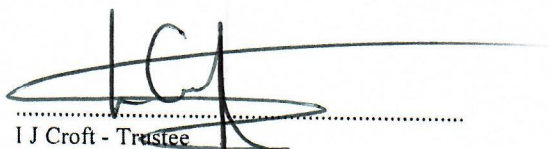
Registered office

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.

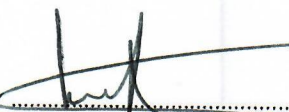
The notes form part of these financial statements

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

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

Basis of preparing the financial statements

Income

Expenditure

Tangible fixed assets

Computer equipment - 33% on cost

Taxation

Fund accounting

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

3. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable - trading	141	714

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

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
	<hr/> 147,571	<hr/> 156,507
Other trading activities		
Fundraising events	6,709	11,256
Investment income		
Interest receivable - trading	141	714
Other income		
Other income	-	23,448
	<hr/>	<hr/>
Total incoming resources	154,421	191,925
 EXPENDITURE		
Other		
Social security	1,491	1,248
Depreciation of tangible fixed assets	3,604	1,750
	<hr/> 5,095	<hr/> 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
	<hr/> 159,660	<hr/> 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