

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)
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For The Year Ended 31 March 2025

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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 on3rd 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