

THE AUTISM TRUST LIMITED

England & Wales · Charity number 1117657

Details

Status	Registered
Legal form	Charitable company
Company number	05965790
Registered	2007-01-23
Register	View on the Charity Commission register

Contact

Address	The Autism Trust 12a-18a Princess Way Camberley GU15 3SP
Phone	0127663578
Email	info@theautismtrust.org.uk
Website	www.theautismtrust.org.uk

Activities

Objects: TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF ADULTS ON THE AUTISTIC SPECTRUM THROUGH THE PROVISION OF SUPPORT, EDUCATION AND PRACTICAL ADVICE AND THE CREATION AND OPERATION OF HIGH QUALITY RESIDENTIAL CARE ENVIRONMENTS.

Activities: The key objectives of The Autism Trust are to: Provide skills to enable 'Real World Living' as an outcome for all those with autism supported by the Autism Trust. Support people with autism to live fulfilling and rewarding lives and to cope with life's challenges through managing their wellbeing, developing social skills and ultimately by providing specialist care based housing solutions.

Classification

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

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£58,532	£56,275	-	-
2023-12-31	£64,200	£47,028	-	-
2022-12-31	£42,331	£45,478	-	-
2021-12-31	£67,191	£59,533	-	-
2020-12-31	£70,830	£63,390	-	-

Trustees

Name	Role	Appointed
Allison Mary Edwards		2017-01-01
Fiona Ringwood		2017-01-01
Mo Wilson		2017-10-15
POLLY ROSA MAY TOMMEY		
Simone Catherine Lanham		2020-09-16

THE AUTISM TRUST LIMITED

England & Wales - Charity number 1117657

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

THE AUTISM TRUST

COMPANY REGISTRATION No: 05965790

CHARITY REGISTRATION No: 1117657

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

THE AUTISM TRUST
(A COMPANY LIMITED BY GUARANTEE)

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THE AUTISM TRUST
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1117657
COMPANY REGISTRATION NUMBER	05965790
START OF FINANCIAL YEAR	1st January 2024
END OF FINANCIAL YEAR	31st December 2024
TRUSTEES AT 31ST DECEMBER 2024	Polly Tommey Allison Edwards Fiona Ringwood Simone Lanham Maureen Wilson The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 13 October 2006
OBJECTS	To promote and protect the physical and mental health of adults on the autistic spectrum through the provision of support, education and practical advice and the creation and operation of high quality residential care environments.
REGISTERED ADDRESS	12a-18a Princess Way Camberley Surrey GU15 3SP
BANKERS	HSBC plc 69 Pall Mall London SW1Y 5EY
INDEPENDENT EXAMINER	Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG

THE AUTISM TRUST
(A COMPANY LIMITED BY GUARANTEE)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Structure, Governance and Management

The Autism Trust Limited is a registered charity and a company limited by guarantee and registered in England. The liability of the members on winding up is limited to £1.

The affairs of The Autism Trust are managed by the Trustees. The Trustees who served in the period were as noted on page 1

Trustees are appointed by the existing Trustees.

New Trustees are encouraged to attend an orientation at the charity during which their obligations under charity and company law, the content of the memorandum and articles of association, the committee and decision-making process, the charity's business plan and recent financial performance are discussed. Trustees are also encouraged to attend external training events appropriate to their role as Trustees.

Background and History

The Autism Trust's team members came with a history and association with autism through either personal, family members or relatives, or professionally through their careers, training or academic specialism.

Polly Tommey, founder of the charity has a son with autism, and has worked tirelessly to raise the profile of autism in the UK and provided information to young families in need of support.

We continue to focus on delivering training and services for young people with autism, and support to parents and relatives, from our base in Camberley. In addition, as explained more fully in the Trustee's Report below, we have continued to improve our financial position through continued actions to reduce costs and increased activity to secure new donations and other fundraising activities.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks that The Autism Trust may face.
- The establishment of systems and procedures to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on The Autism Trust should those risks materialise.

Public Benefit

The Charity has referred to the Charity Commission Guidance on public benefit when reviewing its aims and objectives and in planning its future activities.

Objectives and Principal Activities

The Autism Trust helps young autistic adults to become independent and live a fulfilled life by providing training and work experience to build a better future for them.

Currently only 6% of people diagnosed with autism are in employment and we passionately strive to improve this figure and the mental health and wellbeing of those with autism. Like everyone, people on the autism spectrum each have strengths and weaknesses and need to feel valued. We work with their capabilities and traits to foster independence, build life skills and increase the success of gaining employment and enabling them to live independently.

We engage with individuals who have behavioural issues, lack confidence, are anxious, confused and struggle with social interactions and therefore find difficulty with day to day activities. By building a relationship and taking time to understand them, we can gain trust, grow confidence and turn lives around in a supportive and nurturing environment where individuals can learn and develop the skills they need to progress.

At our Camberley centre we provide a supportive, nurturing environment that fosters independence, builds life skills and generates community support and awareness of the vast capabilities of autistic individuals. Through ASDAN Employability and Independent Living training and functional work experience we equip young adults to work and enjoy the communities they live in.

THE AUTISM TRUST
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**REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Objectives and Principal Activities (continued)

Work experience is gained by managing 'Polly's Place' shop selling handcrafted items and art made by people with autism. The vocational training provides specialist support, encouragement and experience is provided to help young people to confidently move on in their life.

Jo came to us from school with limited life and social skills, resulting in her irritating people, losing friends and trying to dominate her environments. She also had low listening skills and couldn't travel alone. Through bespoke training and support, Jo grew in confidence, learned to interact with people, negotiate a journey involving two trains and two taxis and passed her ASDAN Employability certification. Jo has now been successfully employed in an M&S café for two years. Her family say the routine and stability in Jo's life has had a positive impact on them all. We still help Jo in a social capacity and have supported her during Covid.

Other trainees secured employment at Next, Royal Mail, a local boutique and one has achieved an MA Degree in Animation. They now live a life with purpose, feel valued and part of their community.

Support and advice, Coffee and Support Mornings and Lego and Craft clubs for ASD families are also provided to support the wider autism community.

Everyone with autism is unique and the training and support provided at The Autism Trust is bespoke and tailored to an individual's needs.

We would like to thank all our staff, volunteers and donors and funding organisations for all their generous support during 2024.

Financial review

There has been an increase in the surplus of funds at the end of 2024: £2,257 (2023: £17,172). The Focus courses are proving very popular especially with service users who were not ready to return to face to face learning as the courses can be accessed online. Donations and fundraising income were reduced by 32% during 2024, this is mainly due to the cost of living crisis having an impact on the public's reduced disposable income. Grant income was received from Surrey Heath Borough Council and Surrey Heath Rotary Club and will be used for the refurbishment and setting up of our new premises at Camberley Railway Station. Shop sales showed a small increase on 2023.

The competition for grant income has continued to impact our attempts to secure funding in this area. Despite several bids we have found it difficult to secure funding, especially for core costs. We shall continue to submit bids for grant funding in 2025.

The Trustees review the reserve levels of the charitable company as part of their future planning. The aim is to provide sufficient working capital for the day-to-day operation of the Trust and to provide a cushion to deal with any unexpected emergencies which may occur in the future. This is especially the case as unrestricted grants are increasingly proving difficult to obtain. The current level of unrestricted reserves is now greater than the recommended six months operating costs. It will continue to be closely monitored by the Trustees going forward. The focus in 2025 and beyond will be on increasing the number of training programmes offered to young autistic adults as well as increasing fundraising activities and maintaining a continued tight control on expenses.

Going concern

The management team continued to operate in 2024 with a tighter expenditure budget and continued efforts to generate new funds. The key to longer term sustainable operations lies in securing further training income and grants for specific projects. Future specific activities to secure the incremental higher contributions are being addressed through more grant applications and targeted fundraising events together with exploring additional corporate donations which the Trustees believe will deliver the required incoming resources.

Therefore, after making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

Plans for the future

The focus is now on increasing revenue and reducing costs to enable the Autism Trust to increase the amount of training activities we can offer to service users. Unfortunately, due to the significant cuts to Adult Social Care funding, it has been increasingly difficult to get referrals from local authorities for service users requiring training or work experience. The funds from training activities are crucial to enable us to help more young autistic people to lead fulfilling independent lives and there is noticeably an increased need in this area.

The Autism Trust is an Approved Centre to deliver ASDAN qualifications in Employability. The young people will be working towards this qualification during their work experience and the newly introduced Focus and Short courses have proved extremely popular, as they can be delivered online.

THE AUTISM TRUST
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REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on a ongoing concern basis unless it is inappropriate to presume that the company will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the Report of the Trustees and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the period ended 31st December 2024 and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on the 17th September 2025

Signed on their behalf by FIONA RINGWOOD

Signature: Fiona Ringwood

THE AUTISM TRUST
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees/members of The Autism Trust on my examination of the accounts of the Company for the year ended 31st December 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (who are also the directors of the company 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").

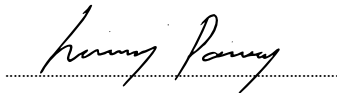
Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



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18th September 2025

THE AUTISM TRUST
(A COMPANY LIMITED BY GUARANTEE)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOME					
Donations & Legacies	3a	5,031	1,735	6,766	8,211
Charitable Activities	3b	45,048	-	45,048	49,941
Trading Activities & Other Income	3c	5,331	-	5,331	5,342
Investments & Other Income	3d	1,387	-	1,387	706
TOTAL INCOME		56,797	1,735	58,532	64,200
EXPENDITURE					
Charitable Activities	4a	54,741	1,534	56,275	47,028
TOTAL EXPENDITURE		54,741	1,534	56,275	47,028
NET INCOME/(EXPENDITURE)		2,056	201	2,257	17,172
Funds brought forward		56,112	11,656	67,768	50,596
Transfers between funds	5	-	-	-	-
TOTAL FUNDS CARRIED FORWARD		58,168	11,857	70,025	67,768

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 15 form part of these financial statements.

THE AUTISM TRUST
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BALANCE SHEET
AS AT 31ST DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-24 Total £	31-Dec-23 Total £
Fixed assets					
Tangible assets	2	1,760	-	1,760	1,303
Current assets					
Debtors and Prepayments	7	3,993	-	3,993	6,201
Stock		2,751	-	2,751	2,596
Cash at bank and in Hand	6	51,549	11,857	63,406	59,381
Total current assets		58,294	11,857	70,151	68,178
Creditors: amounts falling due within one year	8	1,887	-	1,887	1,713
NET CURRENT ASSETS		56,407	11,857	68,264	66,465
TOTAL ASSETS less current liabilities		58,168	11,857	70,025	67,768
Creditors: amounts falling due in more than one year	9	-	-	-	-
NET ASSETS		58,168	11,857	70,025	67,768
Funds of the charity					
General funds		58,168	-	58,168	56,112
Restricted funds	5	-	11,857	11,857	11,656
Designated Funds		-	-	-	-
TOTAL FUNDS		58,168	11,857	70,025	67,768

For the financial year ending 31 December 2024 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Trustees on the 17th September 2025

Signed on their behalf by FIONA RINGWOOD

Signature: Fiona Ringwood

THE AUTISM TRUST
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2022.

Basis of preparation

The Autism Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the resources will be received; and
- the monetary value can be measured with sufficient reliability.

Income with Related Expenditure

Where income has a related expenditure (as with fundraising or contract income) the income and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Income from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

Taxation

The charity is exempt from tax on its charitable activities.

Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Director's annual report.

THE AUTISM TRUST
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES (continued)

Expenditure

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the Trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Fund Accounting

The unrestricted funds can be spent on any activity within the charity's overall objectives. Any restricted funds (see note 5) are to be spent on more specific uses.

Assets and Liabilities

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Equipment	25% per annum on a straight line basis
Fixtures & Fittings	25% per annum on a straight line basis

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

2. TANGIBLE FIXED ASSETS

	Note	Unrestricted Funds		Total £
		Equipment £	Fixtures & Fittings £	
Cost	01-Jan-24	10,658	895	11,553
Additions		369	743	1,112
Cost at	31-Dec-24	11,027	1,638	12,665
Depreciation	01-Jan-24	9,417	833	10,250
Charge		425	230	655
Depreciation at	31-Dec-24	9,842	1,063	10,905
Net Book Value	31-Dec-24	1,185	576	1,760
Net Book Value	31-Dec-23	1,241	62	1,303

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31-Dec-24	None	31-Dec-23	None
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THE AUTISM TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

3. INCOME

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Donations & Legacies					
Donations		5,031	-	5,031	7,711
Restricted Grants	5	-	1,735	1,735	500
		5,031	1,735	6,766	8,211
b) Charitable Activities					
ASDAN Training Fees		17,226	-	17,226	15,254
Work Experience Program Income		17,805	-	17,805	25,430
PA Support Income		10,017	-	10,017	9,257
		45,048	-	45,048	49,941
c) Trading Activities & Other Income					
Polly's Place Shop Sales		3,297	-	3,297	2,632
Fundraising Events		2,034	-	2,034	2,710
		5,331	-	5,331	5,342
c) Investments & Other Income					
Bank Interest		1,119	-	1,119	706
Prior Year Income		268	-	268	-
		1,387	-	1,387	706

THE AUTISM TRUST
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

4. EXPENDITURE		Unrestricted	Restricted	TOTAL	TOTAL
	Notes	Funds	Funds	2024	2023
		£	£	£	£
a) Charitable Activities					
ASDAN Training Costs		713	-	713	572
Polly's Place Shop Expenses		1,235	-	1,235	1,549
Goods Purchased for stock		(55)	-	(55)	297
Fundraising Expenses		106	-	106	95
Artist Payments		200	-	200	257
Online donations service fee		216	-	216	216
Railway Station - Project Costs	5	-	1,437	1,437	-
Social Club - Project Costs	5	-	97	97	-
Rent		3,900	-	3,900	3,000
Utilities		2,292	-	2,292	2,195
General & Building Insurance		594	-	594	-
Postage, Stationary & Packaging		1,032	-	1,032	2,288
Telephone and Broadband		1,104	-	1,104	942
Computer and Software		991	-	991	746
Repairs and Renewals		194	-	194	1,105
Cleaning & Premise Costs		1,107	-	1,107	1,320
Refreshments		112	-	112	80
Sundry Expenses		944	-	944	-
Bank Charges		111	-	111	109
Staff costs	10	36,634	-	36,634	29,231
Employers Pension Contributions	10	347	-	347	306
DBS Costs		108	-	108	-
Training costs		9	-	9	30
Legal & Professional fees		1,182	-	1,182	241
Independent Examiner's fee		1,008	-	1,008	1,056
Depreciation		654	-	654	906
Sundry Building costs		-	-	-	487
		54,741	1,534	56,275	47,028

THE AUTISM TRUST
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

5. RESTRICTED FUNDS

	THIS YEAR				Balance 31-Dec-24 £
	Balance 01-Jan-24 £	Income £	Expenditure £	Transfer £	
Restricted Funds	11,656	1,735	1,534	-	11,857
	11,656	1,735	1,534	-	11,857

	LAST YEAR				Balance 31-Dec-23 £
	Balance 01-Jan-23 £	Income £	Expenditure £	Transfer £	
Restricted Funds	11,656	-	-	-	11,656
	11,656	-	-	-	11,656

The Restricted Funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
HSBC Bank Current Account	4,875	-	4,875	4,392
HSBC Business Money Manager	46,552	11,857	58,409	54,939
PayPal	66	-	66	-
Petty Cash	57	-	57	49
	51,549	11,857	63,406	59,381

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Deposits	3,000	-	3,000	3,000
Prepayments	773	-	773	1,286
Trade Debtors	220	-	220	1,915
	3,993	-	3,993	6,201

THE AUTISM TRUST
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Creditors	574	-	574	455
Accruals	165	-	165	102
Independent Examiner's Fee	1,008	-	1,008	1,008
PayPal	-	-	-	160
NIC	57	-	57	(12)
Pension Contributions	83	-	83	-
	1,887	-	1,887	1,713

9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

There were no Creditors or Accruals falling due in more than one year at the end of this financial year (2023: £Nil).

10. STAFF COSTS

	2024	2023
Gross Wages and Salaries	36,634	30,017
Employer's National Insurance Costs	-	-
Employer's Pension Contributions	347	301
	36,981	30,318

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2023 - None)

The average number of employees during the year was: 3 (2023 - 3)

11. TRUSTEES AND OTHER RELATED PARTIES

No material payments were made to Trustees or any persons connected with them during this financial period, other than reimbursement for items bought on behalf of the Church. No other material transaction took place between the organisation and a trustee or any person connected with them.

12. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee (05965790) and it is a charity registered with the Charity Commission (1117657).

It does not have a Share capital and has no income subject to Corporation Tax.

	2024 £	2023 £
Profit / Deficit for the financial year	2,056	17,172
Other Recognised Gains	-	-
	2,056	17,172
Balance Brought Forward	67,768	50,596
Closing Funds at 31-Dec-24	70,025	67,768

THE AUTISM TRUST LIMITED

England & Wales - Charity number 1117657

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

THE AUTISM TRUST LTD

(COMPANY LIMITED BY GUARANTEE)

CHARITY REGISTRATION NUMBER 1117657

COMPANY REGISTRATION NUMBER 05965790

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

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**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

CHARITY NUMBER 1117657

COMPANY REGISTRATION NUMBER 05965790

START OF FINANCIAL YEAR 01 January 2023

END OF FINANCIAL YEAR 31 December 2023

DIRECTORS AT 31 DECEMBER 2023 Polly Tommey (Chair)
Allison Edwards
Fiona Ringwood
Simone Lanham
Maureen Wilson

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT Memorandum and Articles of Association incorporated 13 October 2006

To promote and protect the physical and mental health of adults on the autistic spectrum through the provision of support, education and practical advice and the creation and operation of high quality residential care environments.

CORRESPONDENCE ADDRESS 12a-18a Princess Way
Camberley
Surrey
GU15 3SP

PRIMARY BANKERS HSBC plc
69 Pall Mall
London
SW1Y 5EY

INDEPENDENT EXAMINER Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023

Structure, Governance and Management

The Autism Trust Limited is a registered charity and a company limited by guarantee and registered in England. The liability of the members on winding up is limited to £1.

The affairs of The Autism Trust are managed by the Trustees. The Trustees who served in the period were as noted on page 1.

Trustees are appointed by the existing Trustees.

New Trustees are encouraged to attend an orientation at the charity during which their obligations under charity and company law, the content of the memorandum and articles of association, the committee and decision making process, the charity's business plan and recent financial performance are discussed. Trustees are also encouraged to attend external training events appropriate to their role as Trustees.

Background and History

The Autism Trust's team members came with a history and association with autism through either personal, family members or relatives, or professionally through their careers, training or academic specialism.

Polly Tommey, founder of the charity has a son with autism, and has worked tirelessly to raise the profile of autism in the UK and provided information to young families in need of support.

We continue to focus on delivering training and services for young people with autism, and support to parents and relatives, from our base in Camberley. In addition, as explained more fully in the Trustee's Report below, we have continued to improve our financial position through continued actions to reduce costs and increased activity to secure new donations and other fundraising activities.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks that The Autism Trust may face.
- The establishment of systems and procedures to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on The

Public Benefit

The Charity has referred to the Charity Commission Guidance on public benefit when reviewing its aims and objectives and in planning its future activities.

Objectives and Principal Activities

The Autism Trust helps young autistic adults to become independent and live a fulfilled life by providing training and work experience to build a better future for them.

Currently only 6% of people diagnosed with autism are in employment and we passionately strive to improve this figure and the mental health and wellbeing of those with autism. Like everyone, people on the autism spectrum each have strengths and weaknesses and need to feel valued. We work with their capabilities and traits to foster independence, build life skills and increase the success of gaining employment and enabling them to live independently.

We engage with individuals who have behavioural issues, lack confidence, are anxious, confused and struggle with social interactions and therefore find difficulty with day to day activities. By building a relationship and taking time to understand them, we are able to gain trust, grow confidence and turn lives around in a supportive and nurturing environment where individuals can learn and develop the skills they need to progress.

**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Objectives and Principal Activities (continued)

At our Camberley centre we provide a supportive, nurturing environment that fosters independence, builds life skills and generates community support and awareness of the vast capabilities of autistic individuals. Through ASDAN Employability and Independent Living training and functional work experience we equip young adults to work and enjoy the communities they live in.

Work experience is gained by managing 'Polly's Place' shop selling handcrafted items and art made by people with autism. The vocational training provides specialist support, encouragement and experience is provided to help young people to confidently move on in their life.

Jo came to us from school with limited life and social skills, resulting in her irritating people, losing friends and trying to dominate her environments. She also had low listening skills and couldn't travel alone. Through bespoke training and support, Jo grew in confidence, learned to interact with people, negotiate a journey involving two trains and two taxis and passed her ASDAN Employability certification. Jo has now been successfully employed in an M&S café for two years. Her family say the routine and stability in Jo's life has had a really positive impact on them all. We still help Jo in a social capacity and have supported her during Covid.

Other trainees secured employment at Next, Royal Mail, a local boutique and one has achieved an MA Degree in Animation. They now live a life with purpose, feel valued and part of their community.

Support and advice, Coffee and Support Mornings and Lego and Craft clubs for ASD families are also provided to support the wider autism community.

Everyone with autism is unique and the training and support provided at The Autism Trust is bespoke and tailored to an individual's needs.

We would like to thank all our staff, volunteers and donors and funding organisations for all their generous support during 2023.

The Autism Trust Ltd

Trustees' report (incorporating the report of the directors) for the year ended 31 December 2022

Financial review

There has been an increase in the surplus of funds at the end of 2023: £17,172, (2022: (£3147)). The Focus courses are proving very popular especially with service users who were not ready to return to face to face learning as the courses can be accessed online. Donations and fundraising income were increased during 2023 with donations significantly increased. A small grant of £500 was received from Surrey Heath Borough Council towards the cost of purchasing a gazebo for our outdoor fundraising events. Shop sales remained at a similar level to 2022. A new service user including PA support contributed to the increase in ASDAN and work experience funding.

The competition for grant income has continued to impact our attempts to secure funding in this area. Despite several bids we have found it difficult to secure funding, especially for core costs. We have projects planned for 2024, specifically a kiosk and social space at Camberley station and we shall be looking to increase our grant bid efforts in order to secure funding for these.

The Trustees review the reserve levels of the charitable company as part of their future planning. The aim is to provide sufficient working capital for the day-to-day operation of the Trust and to provide a cushion to deal with any unexpected emergencies which may occur in the future. This is especially the case as unrestricted grants are increasingly proving difficult to obtain. The current level of unrestricted reserves is now greater than the recommended six months operating costs. It will continue to be closely monitored by the Trustees going forward. The focus in 2024 and beyond will be on increasing the number of training programmes offered to young autistic adults as well as increasing fundraising activities and maintaining a continued tight control on expenses.

**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Going concern

The management team continued to operate in 2023 with a tighter expenditure budget and continued efforts to generate new funds. The key to longer term sustainable operations lies in securing further training income and grants for specific projects. Future specific activities to secure the incremental higher contributions are being addressed through more grant applications and targeted fundraising events together with exploring additional corporate donations which the Trustees believe will deliver the required incoming resources.

Therefore, after making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

Plans for the future

The focus is now on increasing revenue and reducing costs to enable the Autism Trust to increase the amount of training activities we are able to offer to service users. Unfortunately, due to the significant cuts to Adult Social Care funding, it has been increasingly difficult to get referrals from local authorities for service users requiring training or work experience. The funds from training activities are crucial to enable us to help more young autistic people to lead fulfilling independent lives and there is noticeably an increased need in this area.

The Autism Trust is an Approved Centre to deliver ASDAN qualifications in Employability. The young people will be working towards this qualification during their work experience and the newly introduced Focus and Short courses have proved extremely popular, as they can be delivered online.

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

Directors' Responsibilities

Statement of Directors' Responsibilities:

The Charities Act 2022 and the Companies Act 2006 require the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the directors are required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act 2022. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the..... 27th September 2024

Signed on their behalf by Director..... Fiona Ringwood

Print Name..... FIONA RINGWOOD

**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

I report to the Trustees on my examination of the financial statements of The Autism Trust Ltd for the year ended 31st December 2023.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2022 (the Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2022 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 27th September 2024

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

Incorporating Income & Expenditure Account

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
INCOMING RESOURCES					
Donations & Legacies	3a	10,920	-	10,920	5,816
Investment Income	3b	706	-	706	81
Charitable Activities	3c	52,573	-	52,573	36,434
TOTAL INCOMING RESOURCES		64,200	-	64,200	42,331
RESOURCES EXPENDED					
Costs of Charitable Activities	4a	46,635	-	46,635	45,315
Costs of Generating Funds	4b	392	-	392	163
TOTAL RESOURCES EXPENDED		47,028	-	47,028	45,478
NET INCOMING/(OUTGOING) RESOURCES		17,172	-	17,172	(3,147)
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		17,172	-	17,172	(3,147)
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		38,940	11,656	50,596	53,743
TOTAL FUNDS CARRIED FORWARD		56,112	11,656	67,768	50,596

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages 11 to 19

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2023

		Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Fixed Assets	Notes				
Tangible Assets	2	1,303	-	1,303	1,020
Investment Assets	6	-	-	-	-
		<u>1,303</u>	<u>-</u>	<u>1,303</u>	<u>1,020</u>
Current Assets					
Debtors & Prepayments	8	6,201	-	6,201	5,568
Stock		2,596	-	2,596	2,893
Cash at bank and in hand	7	47,725	11,656	59,381	42,974
Total Current Assets		<u>56,522</u>	<u>11,656</u>	<u>68,178</u>	<u>51,435</u>
Creditors: amounts falling due within one year	9	1,713	-	1,713	1,859
NET CURRENT ASSETS		<u>54,809</u>	<u>11,656</u>	<u>66,465</u>	<u>49,576</u>
TOTAL ASSETS less current liabilities		<u>56,112</u>	<u>11,656</u>	<u>67,768</u>	<u>50,596</u>
Creditors: amounts falling due in one year	10	-	-	-	-
NET ASSETS		<u>56,112</u>	<u>11,656</u>	<u>67,768</u>	<u>50,596</u>
FUNDS OF THE CHARITY					
General Funds		56,112	-	56,112	38,940
Restricted funds	5	-	11,656	11,656	11,656
TOTAL FUNDS		<u>56,112</u>	<u>11,656</u>	<u>67,768</u>	<u>50,596</u>

Director's responsibilities:
For the year ended 31st December 2023.

The Directors are satisfied the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act. However, in accordance with section 145 of the Charities Act 2022, the accounts have been examined by an Independent Examiner whose report appears after the Notes to the Financial Statements.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with sections 386 of the Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirement of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the..... 27th September 2024

Signed on their behalf by Director..... Fiona Ringwood

Print Name: FIONA RINGWOOD

Company Registration Number : 05965790

**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2022.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Taxation

The charity is exempt from tax on its charitable activities.

Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Directors' annual report if applicable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

This page does not form part of the statutory financial statements

**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Fund Accounting

The unrestricted funds can be spent on any activity within the charity's overall objectives. Any restricted funds (see note 5) are to be spent on more specific uses.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer Equipment	25%	per annum on a straight line basis.
Fixtures and fittings	25%	per annum on a straight line basis.

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

2. TANGIBLE FIXED ASSETS

	Computer Equipment	Fixtures and fittings	2023
Cost	£	£	£
At 1 January 2023	9,468	895	10,363
Additions	1,190	-	1,190
At 31 December 2023	<u>10,658</u>	<u>895</u>	<u>11,553</u>
Accumulated Depreciation			
At 1 January 2023	8,685	659	9,344
Charge for the Year	732	174	906
At 31 December 2023	<u>9,417</u>	<u>833</u>	<u>10,250</u>
Net Book Value			
At 31 December 2023	<u>1,241</u>	<u>62</u>	<u>1,303</u>
At 1 January 2023	<u>783</u>	<u>236</u>	<u>1,020</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023 : None

31st December 2022 : None

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
a) Donations & Legacies					
Donations/fundraising		10,420	-	10,420	5,816
Grants		500	-	500	-
		10,920	-	10,920	5,816
b) Investment Income					
Interest Received		706	-	706	81
		706	-	706	81
c) Other Trading Activities					
Shops sales/training		43,316	-	43,316	31,608
PA Income		9,257	-	9,257	4,825
Other income		-	-	-	1
		52,573	-	52,573	36,434

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
a) Charitable Activities				
Direct costs:-				
ASDAN Qualification	572	-	572	683
Shop Expenses	1,549	-	1,549	1,062
Support Costs:-				
Staff costs	29,537	-	29,537	30,319
Building costs	8,107	-	8,107	6,820
Depreciation	906	-	906	710
Office general costs	4,056	-	4,056	3,314
Bank charges	109	-	109	100
Sundry expenses	257	-	257	880
Bad debt write off	-	-	-	100
Online donations service fees	216	-	216	216
Training costs	30	-	30	-
Governance costs:-				
Independent Examiner Fee	1,056	-	1,056	996
Legal & Professional fees	241	-	241	115
	46,635	-	46,635	45,315
b) Cost of Generating Funds				
Direct costs:-				
Fundraising expenditure	95	-	95	163
Goods purchased for stock	297	-	297	-
	392	-	392	163

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-23	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Dec-23 £
Restricted Funds	11,656	-	-	-	-	11,656
	11,656	-	-	-	-	11,656

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-22	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Dec-22 £
Restricted Funds	12,134	-	(478)	-	-	11,656
	12,134	-	(478)	-	-	11,656

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 31-Dec-22 £
HSBC Bank current account	4,392	-	4,392	3,604
HSBC Business Money Manager Acct	43,284	11,656	54,939	39,247
Paypal Account	-	-	-	101
Petty Cash	49	-	49	22
	47,725	11,656	59,381	42,974

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 31-Dec-22 £
Prepayment	1,286	-	1,286	1,618
Prepaid Expense	3,000	-	3,000	3,000
Trade Debtors	1,915	-	1,915	950
	6,201	-	6,201	5,568

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 31-Dec-22 £
Creditors	455	-	455	1,314
Paypal	160	-	160	-
Social security	(12)	-	(12)	(479)
Accruals-Artist Payments	102	-	102	64
Accruals-Independent Examiner's Fee	1,008	-	1,008	960
	1,713	-	1,713	1,859

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

	TOTAL 2023 £	TOTAL 2022 £
Gross Wages & Salaries	29,230	30,017
Employer's National Insurance Costs	-	-
Employer's Pension Contributions	306	301
	<u>29,536</u>	<u>30,318</u>

There were 3 part time members of staff in the current financial year.

	TOTAL 2023	TOTAL 2022
Charitable Activities	3	3

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.
(2022 - None)

12. DIRECTORS AND OTHER RELATED PARTIES

No material payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the charity and a director or any person connected with them.
(2022 - None)

13. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee (05965790) and it is a charity registered with the Charity Commission (1117657).

It does not have a Share capital and has no income subject to Corporation Tax.

	2023 £	2022 £
Profit / Deficit for the financial year	17,172	(3,147)
Other Recognised Gains	-	-
	<u>17,172</u>	<u>(3,147)</u>
Balance Brought Forward	50,596	53,743
Closing Funds at 31-Dec-23	<u>67,768</u>	<u>50,596</u>

**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

14. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

THE AUTISM TRUST LIMITED

England & Wales - Charity number 1117657

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

THE AUTISM TRUST LTD

(COMPANY LIMITED BY GUARANTEE)

CHARITY REGISTRATION NUMBER 1117657

COMPANY REGISTRATION NUMBER 05965790

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

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Statement of Financial Activities	9
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**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

CHARITY NUMBER 1117657

COMPANY REGISTRATION NUMBER 05965790

START OF FINANCIAL YEAR 01 January 2022

END OF FINANCIAL YEAR 31 December 2022

DIRECTORS AT 31 DECEMBER 2022 Polly Tommey (Chair)
Allison Edwards
Fiona Ringwood
Simone Lanham
Maureen Wilson

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT Memorandum and Articles of Association incorporated 13 October 2006

OBJECTS

To promote and protect the physical and mental health of adults on the autistic spectrum through the provision of support, education and practical advice and the creation and operation of high quality residential care environments.

CORRESPONDENCE ADDRESS 12a-18a Princess Way
Camberley
Surrey
GU15 3SP

PRIMARY BANKERS HSBC plc
69 Pall Mall
London
SW1Y 5EY

INDEPENDENT EXAMINER Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Structure, Governance and Management

The Autism Trust Limited is a registered charity and a company limited by guarantee and registered in England. The liability of the members on winding up is limited to £1.

The affairs of The Autism Trust are managed by the Trustees. The Trustees who served in the period were as noted on page 1.

Trustees are appointed by the existing Trustees.

New Trustees are encouraged to attend an orientation at the charity during which their obligations under charity and company law, the content of the memorandum and articles of association, the committee and decision making process, the charity's business plan and recent financial performance are discussed. Trustees are also encouraged to attend external training events appropriate to their role as Trustees.

Background and History

The Autism Trust's team members came with a history and association with autism through either personal, family members or relatives, or professionally through their careers, training or academic specialism.

Polly Tommey, founder of the charity has a son with autism, and has worked tirelessly to raise the profile of autism in the UK and provided information to young families in need of support.

We continue to focus on delivering training and services for young people with autism, and support to parents and relatives, from our base in Camberley. In addition, as explained more fully in the Trustee's Report below, we have continued to improve our financial position through continued actions to reduce costs and increased activity to secure new donations and other fundraising activities.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks that The Autism Trust may face.
- The establishment of systems and procedures to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on The Autism Trust should those risks materialise.

Public Benefit

The Charity has referred to the Charity Commission Guidance on public benefit when reviewing its aims and objectives and in planning its future activities.

Objectives and Principal Activities

The Autism Trust helps young autistic adults to become independent and live a fulfilled life by providing training and work experience to build a better future for them.

**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Objectives and Principal Activities (continued)

Currently only 6% of people diagnosed with autism are in employment and we passionately strive to improve this figure and the mental health and wellbeing of those with autism. Like everyone, people on the autism spectrum each have strengths and weaknesses and need to feel valued. We work with their capabilities and traits to foster independence, build life skills and increase the success of gaining employment and enabling them to live independently.

We engage with individuals who have behavioural issues, lack confidence, are anxious, confused and struggle with social interactions and therefore find difficulty with day to day activities. By building a relationship and taking time to understand them, we are able to gain trust, grow confidence and turn lives around in a supportive and nurturing environment where individuals can learn and develop the skills they need to progress.

At our Camberley centre we provide a supportive, nurturing environment that fosters independence, builds life skills and generates community support and awareness of the vast capabilities of autistic individuals. Through ASDAN Employability and Independent Living training and functional work experience we equip young adults to work and enjoy the communities they live in.

Work experience is gained by managing 'Polly's Place' shop selling handcrafted items and art made by people with autism. The vocational training provides specialist support, encouragement and experience is provided to help young people to confidently move on in their life.

Jo came to us from school with limited life and social skills, resulting in her irritating people, losing friends and trying to dominate her environments. She also had low listening skills and couldn't travel alone. Through bespoke training and support, Jo grew in confidence, learned to interact with people, negotiate a journey involving two trains and two taxis and passed her ASDAN Employability certification. Jo has now been successfully employed in an M&S café for two years. Her family say the routine and stability in Jo's life has had a really positive impact on them all. We still help Jo in a social capacity and have supported her during Covid.

Other trainees secured employment at Next, Royal Mail, a local boutique and one has achieved an MA Degree in Animation. They now live a life with purpose, feel valued and part of their community.

Support and advice, Coffee and Support Mornings and Lego and Craft clubs for ASD families are also provided to support the wider autism community.

Everyone with autism is unique and the training and support provided at The Autism Trust is bespoke and tailored to an individual's needs.

We would like to thank all our staff, volunteers and donors and funding organisations for all their generous support during 2022.

The Autism Trust – Building Better Futures

Financial review

There has been slight decrease in the surplus of funds at the end of 2022: (£3147) (2021: £7658). The Focus courses are proving very popular especially with service users who were not ready to return to face to face learning as the courses can be accessed online. Donations and fundraising income were reduced during 2022 with the general public feeling the financial pressures of the ongoing cost of living crisis. This also impacted on shop sales.

The competition for grant income has continued to impact our attempts to secure funding in this area. Despite several bids we have found it difficult to secure funding, especially for core costs. We have projects planned for 2023 and we shall be looking to increase our grant bid efforts in order to secure funding for these. We have managed to engage new service users for 2023 to complete Focus courses and work experience which will increase income in this area.

**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Financial review (continued)

The Trustees review the reserve levels of the charitable company as part of their future planning. The aim is to provide sufficient working capital for the day-to-day operation of the Trust and to provide a cushion to deal with any unexpected emergencies which may occur in the future. This is especially the case as unrestricted grants are increasingly proving difficult to obtain. The current level of unrestricted reserves is now greater than the recommended six months operating costs. It will continue to be closely monitored by the Trustees going forward. The focus in 2023 and beyond will be on increasing the number of training programmes offered to young autistic adults as well as increasing fundraising activities and maintaining a continued tight control on expenses.

Going concern

The management team continued to operate in 2022 with a tighter expenditure budget and continued efforts to generate new funds. The key to longer term sustainable operations lies in securing further training income and grants for specific projects. Future specific activities to secure the incremental higher contributions are being addressed through more grant applications and targeted fundraising events together with exploring additional corporate donations which the Trustees believe will deliver the required incoming resources.

Therefore, after making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing the financial statements.

Plans for the future

The focus is now on increasing revenue and reducing costs to enable the Autism Trust to increase the amount of training activities we are able to offer to service users and to continue to recover some of the income lost during the Covid 19 lockdowns. The funds from training activities are crucial to enable us to help more young autistic people to lead fulfilling independent lives.

The Autism Trust is an Approved Centre to deliver ASDAN qualifications in Employability. The young people will be working towards this qualification during their work experience and the newly introduced Focus and Short courses have proved extremely popular, as they can be delivered online which was especially useful during lockdown.

**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Directors' Responsibilities

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the directors are required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the.....29-9-2023.....

Signed on their behalf by Director.....Fiona Ringwood.....

Print Name.....FIONA RINGWOOD.....

**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

I report to the Trustees on my examination of the financial statements of The Autism Trust Ltd for the year ended 31st December 2022.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

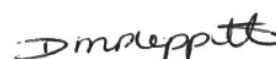
Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 29th September 2023

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

Incorporating Income & Expenditure Account

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOMING RESOURCES					
Donations & Grants	3a	5,816	-	5,816	18,377
Investment Income	3b	81	-	81	3
Other Trading activities	3c	36,434	-	36,434	48,811
TOTAL INCOMING RESOURCES		42,331	-	42,331	67,191
OTHER TRADING ACTIVITIES EXPENDITURE ON:					
Charitable Activities	4a	44,837	478	45,315	59,264
Raising Funds	4b	163	-	163	269
TOTAL RESOURCES EXPENDED		45,000	478	45,478	59,533
NET INCOMING/(OUTGOING) RESOURCES		(2,669)	(478)	(3,147)	7,658
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		(2,669)	(478)	(3,147)	7,658
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		41,609	12,134	53,743	46,085
TOTAL FUNDS CARRIED FORWARD		38,940	11,656	50,596	53,743

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages 11 to 19

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-Dec-21 £
Fixed Assets					
Tangible Fixed Assets	2	1,020	-	1,020	1,252
		1,020	-	1,020	1,252
Current Assets					
Debtors & Prepayments	8	5,568	-	5,568	3,092
Stock		2893	-	2,893	2893
Cash at bank and in hand	7	31,318	11,656	42,974	48,022
Total Current Assets		39,779	11,656	51,435	54,008
Creditors: amounts falling due in less than 1 year	9	1,859	-	1,859	1,517
NET CURRENT ASSETS		37,920	11,656	49,576	52,491
TOTAL ASSETS less current liabilities		38,940	11,656	50,596	53,743
Creditors: amounts falling due in more than 1 year	10	-	-	-	-
NET ASSETS		38,940	11,656	50,596	53,743
FUNDS OF THE CHARITY					
General Funds		38,940	-	38,940	41,609
Restricted funds	5	-	11,656	11,656	12,134
TOTAL FUNDS		38,940	11,656	50,596	53,743

Director's responsibilities:
For the year ended 31st December 2022.

The Directors are satisfied the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears after the Notes to the Financial Statements.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with sections 386 of the Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirement of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 29-9-2023

Signed on their behalf by Director Fiona Ringwood

Print Name: FIONA RINGWOOD

Company Registration Number :

05965790

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Taxation

The charity is exempt from tax on its charitable activities.

Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Directors' annual report if applicable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

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

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Fund Accounting

The unrestricted funds can be spent on any activity within the charity's overall objectives. Any restricted funds (see note 5) are to be spent on more specific uses.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer Equipment	25%	per annum on a straight line basis.
Fixtures & Fittings	25%	per annum on a straight line basis.

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

2. TANGIBLE FIXED ASSETS

	Computer Equipment	Fixtures & Fittings	2022
Cost	£	£	£
At 1 January 2022	8,990	895	9,885
Additions	478	-	478
At 31 December 2022	<u>9,468</u>	<u>895</u>	<u>10,363</u>
Accumulated Depreciation			
At 1 January 2022	8,178	455	8,633
Charge for the Year	507	203	710
At 31 December 2022	<u>8,685</u>	<u>659</u>	<u>9,344</u>
Net Book Value			
At 31 December 2022	<u>783</u>	<u>236</u>	<u>1,020</u>
At 1 January 2022	<u>812</u>	<u>440</u>	<u>1,252</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2022 : None
31st December 2021 : None

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
a) Donations and grants					
Donations/fundraising		5,816	-	5,816	4,303
Grants		-	-	-	14,074
		5,816	-	5,816	18,377
b) Investment Income					
Bank interest		81	-	81	3
		81	-	81	3
c) Other Trading Activities					
Shops sales/training		31,608	-	31,608	40,621
PA Income		4,825	-	4,825	8,190
		36,434	-	36,434	48,811

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
a) Charitable Activities				
Direct costs:-				
ASDAN Qualification	683	-	683	2,715
Shop Expenses	1,062	-	1,062	1,028
Support Costs:-				
Staff costs	30,319	-	30,319	43,681
Web Maintenance	-	-	-	320
Building costs	6,820	-	6,820	7,217
Depreciation	710	-	710	690
Office general costs	2,836	478	3,314	2,976
Bank charges	100	-	100	240
Sundry expenses	880	-	880	-
Bad debt write off	100	-	100	-
Online donations service fees	216	-	216	-
Governance costs:-				
Independent Examiner Fee	996	-	996	300
Legal & Professional fees	115	-	115	97
	44,837	478	45,315	59,264
b) Cost of Generating Funds				
Direct costs:-				
Fundraising expenditure	163	-	163	269
	163	-	163	269

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-22	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Dec-22 £
Restricted Funds	12,134	-	(478)	-	-	11,656
	12,134	-	(478)	-	-	11,656

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-21	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Dec-21 £
Restricted Funds	9,884	2,500	(250)	-	-	12,134
	9,884	2,500	(250)	-	-	12,134

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-22 £	Total 31-Dec-21 £
HSBC Bank current account	3,604	-	3,604	2,222
HSBC Business Money Manager Acct	27,591	11,656	39,247	45,666
Paypal Account	101	-	101	101
Petty Cash	22	-	22	33
	31,318	11,656	42,974	48,022

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-22 £	Total 31-Dec-21 £
Prepayment	1,618	-	1,618	423
Prepaid Expense	3,000	-	3,000	3,000
Trade Debtors	950	-	950	(331)
	5,568	-	5,568	3,092

The prepaid expense represents a security deposit paid under a lease which expires in June 2023.

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-22 £	Total 31-Dec-21 £
Creditors	1,314	-	1,314	269
Artist Payments	64	-	64	148
Social Security	(479)	-	(479)	500
Independent Examiner's Fee	960	-	960	600
	1,859	-	1,859	1,517

THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

11. STAFF COSTS AND NUMBERS

	TOTAL 2022 £	TOTAL 2021 £
Gross Wages & Salaries	30,017	43,099
Employer's National Insurance Costs	-	-
Pension Contributions	301	581
	<u>30,319</u>	<u>43,680</u>

The charity has 3 (PTE) members of staff (2021 - 3). All employees are part-time and 1 employee left in March 2022.

Charitable Activities	3	3
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The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.
(2021 - None)

12. DIRECTORS AND OTHER RELATED PARTIES

No material payments were made to directors or any persons connected with them such as as are required to be disclosed under Financial Reporting Standard 102 during this financial period. Two trustees received remuneration during the previous period.

13. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee (05965790) and it is a charity registered with the Charity Commission (1117657).

It does not have a Share capital and has no income subject to Corporation Tax.

	2022 £	2021 £
Profit / Deficit for the financial year	(3,147)	7,658
Other Recognised Gains	-	-
	<u>(3,147)</u>	<u>7,658</u>
Balance Brought Forward	53,743	46,085
Closing Funds at 31-Dec-22	<u>50,596</u>	<u>53,743</u>

14. CAPITAL COMMITMENTS

There were no capital commitments contracted for at 31 December 2022 (2021:£nil).

**THE AUTISM TRUST LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

15. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

THE AUTISM TRUST LIMITED

England & Wales - Charity number 1117657

Accounts

Company No: 5965790
Charity No: 1117657

The Autism Trust Ltd
Unaudited Financial Statements
31 December 2021

The Autism Trust Ltd

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The Autism Trust Ltd

Reference and administrative information

Trustees during 2021 were:

Polly Tommey (Chair)

Allison Edwards

Fiona Ringwood

Simone Lanham

Maureen Wilson

Registered Office

12a-18a Princess Way

Camberley

Surrey

GU15 3SP

Independent Examiner

Anne E Curtis

119 Marshfoot Lane

Hailsham

BN27 2RD

Bankers

HSBC plc

69 Pall Mall

London

SW1Y 5EY

Company No: 5965790

Charity No: 1117657

Trustees' report (incorporating the report of the directors) for the year ended 31 December 2021

Structure, Governance and Management

The Autism Trust Limited is a registered charity and a company limited by guarantee and registered in England. The liability of the members on winding up is limited to £1.

The affairs of The Autism Trust are managed by the Trustees. The Trustees who served in the period were as noted on page 1.

Trustees are appointed by the existing Trustees.

New Trustees are encouraged to attend an orientation at the charity during which their obligations under charity and company law, the content of the memorandum and articles of association, the committee and decision making process, the charity's business plan and recent financial performance are discussed. Trustees are also encouraged to attend external training events appropriate to their role as Trustees.

Background and History

The Autism Trust's team members came with a history and association with autism through either personal, family members or relatives, or professionally through their careers, training or academic specialism.

Polly Tommey, founder of the charity has a son with autism, and has worked tirelessly to raise the profile of autism in the UK and provided information to young families in need of support.

We continue to focus on delivering training and services for young people with autism, and support to parents and relatives, from our base in Camberley. In addition, as explained more fully in the Trustee's Report below, we have continued to improve our financial position through continued actions to reduce costs and increased activity to secure new donations and other fundraising activities.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks that The Autism Trust may face.
- The establishment of systems and procedures to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on The Autism Trust should those risks materialise.

Public Benefit

The Charity has referred to the Charity Commission Guidance on public benefit when reviewing its aims and objectives and in planning its future activities.

Objectives and Principal Activities

The Autism Trust helps young autistic adults to become independent and live a fulfilled life by providing training and work experience to build a better future for them.

Currently only 6-10% of people diagnosed with autism are in employment and we passionately strive to improve this figure and the mental health and wellbeing of those with autism. Like everyone, people on the autism spectrum each have strengths and weaknesses and need to feel valued. We work with their capabilities and traits to foster independence, build life skills and increase the success of gaining employment and enabling them to live independently.

We engage with individuals who have behavioural issues, lack confidence, are anxious, confused and struggle with social interactions and therefore find difficulty with day to day activities. By building a relationship and taking time to understand them, we are able to gain trust, grow confidence and turn lives around in a supportive and nurturing environment where individuals can learn and develop the skills they need to progress.

At our Camberley centre we provide a supportive, nurturing environment that fosters independence, builds life skills and generates community support and awareness of the vast capabilities of autistic individuals. Through ASDAN Employability and Independent Living training and functional work experience we equip young adults to work and enjoy the communities they live in.

Work experience is gained by managing 'Polly's Place' shop selling handcrafted items and art made by people with autism. The vocational training provides specialist support, encouragement and experience is provided to help young people to confidently move on in their life.

Jo came to us from school with limited life and social skills, resulting in her irritating people, losing friends and trying to dominate her environments. She also had low listening skills and couldn't travel alone. Through bespoke training and support, Jo grew in confidence, learned to interact with people, negotiate a journey involving two trains and two taxis and passed her ASDAN Employability certification. Jo has now been successfully employed in an M&S café for two years. Her family say the routine and stability in Jo's life has had a really positive impact on them all. We still help Jo in a social capacity and have supported her during Covid.

Other trainees secured employment at Next, Royal Mail, a local boutique and one has achieved an MA Degree in Animation. They now live a life with purpose, feel valued and part of their community.

Support and advice, Coffee and Support Mornings and Lego and Craft clubs for ASD families are also provided to support the wider autism community.

Everyone with autism is unique and the training and support provided at The Autism Trust is bespoke and tailored to an individual's needs.

We would like to thank all our staff, volunteers and donors and funding organisations for all their generous support during 2021.



The Autism Trust – Building Better Futures

The Autism Trust Ltd

Trustees' report (incorporating the report of the directors) for the year ended 31 December 2021

Financial review

There has been slight increase in the surplus of funds at the end of 2021: £7658 (2020: £7440) . There has been a reduction in the amount of income derived from ASDAN training in 2021 due to one service user completing their ASDAN Employability Skills course and moving to the Focus courses. The Focus courses are proving very popular especially with service users who were not ready to return to face to face learning as the courses can be accessed online. Donations and fundraising income were significantly reduced during 2021 and this is no doubt due to the increased financial pressures and a knock on effect of the fewer fundraising events we could do as a result of COVID. We received our final tranche of COVID grants and a final payment of our SHBC grant.

The competition for grant income has greatly increased during the past two years and despite numerous bids we have found it difficult to secure funding, especially for core costs. We have projects planned for 2022 and we shall be looking to increase our grant bid efforts in order to secure funding for these. Shop sales also were significantly reduced again from the premises being closed during lockdown and greater financial pressures on the general public.

The Trustees review the reserve levels of the charitable company as part of their future planning. The aim is to provide sufficient working capital for the day-to-day operation of the Trust and to provide a cushion to deal with any unexpected emergencies which may occur in the future. This is especially the case as unrestricted grants are increasingly proving difficult to obtain. The current level of unrestricted reserves is now greater than the recommended six months operating costs. It will continue to be closely monitored by the Trustees going forward. The focus in 2022 and beyond will be on increasing the number of training programmes offered to young autistic adults as well as increasing fundraising activities and maintaining a continued tight control on expenses.

Going concern

The management team continued to operate in 2021 with a tighter expenditure budget and continued efforts to generate new funds. The key to longer term sustainable operations lies in securing further training income and grants for specific projects. Future specific activities to secure the incremental higher contributions are being addressed through more grant applications and targeted fundraising events which the Trustees believe will deliver the required incoming resources.

Therefore, after making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing the financial statements.

Plans for the future

The focus is now on increasing revenue and reducing costs to enable the Autism Trust to increase the amount of training activities we are able to offer to service users and to continue to recover some of the income lost during the Covid 19 lockdowns. The funds from training activities are crucial to enable us to help more young autistic people to lead fulfilling independent lives.

The Autism Trust is an Approved Centre to deliver ASDAN qualifications in Employability. The young people will be working towards this qualification during their work experience and the newly

introduced Focus and Short courses have proved extremely popular, as they can be delivered online which has been especially useful during lockdown.

The Autism Trust Ltd

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE AUTISM TRUST LTD

I report on the accounts of The Autism Trust Ltd for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Respective responsibilities of Trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees, consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanation from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is view given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- Accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- The accounts do not accord with such records;
- Where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- Any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts apart from that set out below:

AECurtis

.....
Date: 21 September 2022

The Autism Trust Ltd

Statement of financial activities (incorporating an income and expenditure account) for the year ended 31 December 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
Incoming Resources					
Donations and grants		15876	2500	18376	27224
Other trading activities		48812		48812	53583
Other income		3		3	23
Total		64691	2500	67191	70830
Other Trading activities					
Expenditure on:					
Charitable Activities		59014	250	59264	63171
Raising funds		269	-	269	263
Total		59283	250	59533	63390
Net income/expenditure		5408	2250	7658	7440
Transfers between funds					
Net movement in funds		5408	2250	7658	7440
Reconciliation of funds					
Total funds brought forward		36201	9884	46085	38645
Total funds carried forward		41609	12134	53743	46085

The Autism Trust Ltd
Balance Sheet as at 31 December 2021

	Notes	2021	2020
Tangible Fixed Assets		1252	1767
Current Assets			
Debtors		3092	13464
Stock		2893	2093
Cash at bank and in hand		48022	31490
		54007	47047
Creditors amounts falling due within one year		-768	-1702
Net current assets		53239	45495
Total assets less current liabilities		54491	47262
Accruals and deferred income		-748	-1177
Total net assets		53743	46085
Total reserves		53743	46085

The Trustees (directors) are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 relating to the audit of the financial statements for the period by virtue of Section 477, and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for:

- (i) ensuring that the company keeps adequate accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and;
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period 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 company.

The financial statements were approved by the Trustees and authorised for issue on 21 September 2022 and signed on their behalf by:



POLLY TOMMEY

Chair

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

Company Number: 5965790

1. Accounting policies

(a) Basis of accounting and comparative figures

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Accounting applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

(b) Going concern

Therefore, after making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty. Donations and grants are recognised in the period in which they are received. Gift aid is generally recognised in the period in which the donation is received.

(d) Resources expended

All expenditure is accounted for on an accruals basis and includes VAT as the association is not registered for VAT. Expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Governance costs comprise costs of statutory compliance costs and include the independent examiner's remuneration and costs of trustees and meetings.

(e) Fund accounting

The unrestricted funds can be spent on any activity within the charity's overall objectives. Any restricted funds (see note 14) are to be spent on more specific uses.

(f) Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

All fixed assets - 25% per annum on a straight line basis.

The Autism Trust Ltd

Notes to the financial statements for the year ended 31 December 2021

2.	Donations and grants	Unrestricted funds	Restricted Funds	Total 2021	Total 2020
	Donations/fundraising	4303	Nil	4303	4506
	Grants	11574	2500	14074	22718
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
3.	Other trading activities	Unrestricted funds	Restricted Funds	Total 2021	Total 2020
	Shop sales/training	40621	Nil	40621	43517
	PA Income	8190	Nil	8190	Nil
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
4.	Investment income	Unrestricted funds	Restricted Funds	Total 2021	Total 2020
	Bank interest	3	Nil	3	23
	Gift aid	0	Nil	0	66
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
5.	Cost of charitable activities	Direct costs	Support costs	Total 2021	Total 2020
		3743	55789	59532	63172
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
6.	Cost of raising funds	Direct costs	Support costs	Total 2021	Total 2020
		269	Nil	269	218
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
7.	Analysis of direct costs			Total 2021	Total 2020
	ASDAN Qualification			2715	7726
	Restricted funding expenses			-	1870
	Fundraising expenditure			269	218
	Shop expenses			1028	926
				<u> </u>	<u> </u>
				4012	10740
				<u> </u>	<u> </u>

The Autism Trust Ltd

Notes to the financial statements for the year ended 31 December 2021

8.	Analysis of support costs	Total 2021	Total 2020
	Staff costs	43680	41474
	Web maintenance	320	213
	Building costs	7217	6967
	Legal and professional	97	77
	Depreciation	690	664
	Office general costs	2976	2715
	Bank charges	240	240
	Independent Examination	300	300
		<u>55520</u>	<u>52650</u>

9.	Trustees' and staff costs		
	Two trustees received remuneration during the period: (2020: 2)		
10.	Staff costs	2021	2020
	Salaries and wages	43099	40284
	Pension costs	581	385
	Staff training and other costs	-	806
		<u>43680</u>	<u>41475</u>

The charity has 3 (PTE) members of staff (2020: 3)

11.	Fixed Assets	Computer Equipment	Fixtures & Fittings	Total
	Cost as at 1 January 2021	8990	720	9710
	Additions		175	175
	Cost as at 31 December 2021	<u>8990</u>	<u>895</u>	<u>9885</u>
	Accumulated depreciation as at 1 January 2021	7693	250	7943
	Charge in year	485	205	690
	Accumulated depreciation as at 31 December 2021	<u>8179</u>	<u>455</u>	<u>8633</u>
	Net Book Value as at 31 December 2020	<u>1297</u>	<u>470</u>	<u>1767</u>
	Net Book Value as at 31 December 2021	<u>811</u>	<u>440</u>	<u>1252</u>

The Autism Trust Ltd

Notes to the financial statements for the year ended 31 December 2021

12.	Debtors	2021	2020
	Prepaid expense	3000	3000
	Trade Debtors	(331)	10464
	Prepayments	423	75
		<u>3092</u>	<u>13539</u>

The prepaid expense represents a security deposit paid under a lease which expires in June 2022.

13.	Creditors	2021	2020
	Creditors	269	1083
	Accruals	748	1177
	Social security	499	544
		<u>1516</u>	<u>2804</u>

14.	Movement in fund	Balance as at 1 Jan 2021	Income	Expenditure	Balance as at 31 Dec 2021
	Unrestricted	36201	64691	59283	41609
	Restricted	9884	2500	250	12134
		<u>46085</u>	<u>67191</u>	<u>59533</u>	<u>53743</u>

15. Related parties

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 102.

16. Capital commitments

There were no capital commitments contracted for at 31 December 2021 (2020: £nil).

THE AUTISM TRUST LIMITED

England & Wales - Charity number 1117657

Accounts

Company No: 5965790
Charity No: 1117657

The Autism Trust Ltd
Unaudited Financial Statements
31 December 2020

The Autism Trust Ltd

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The Autism Trust Ltd

Reference and administrative information

Trustees during 2020 were:

Polly Tommey (Chair)
Allison Edwards
Fiona Ringwood
Simone Lanham (appointed September 2020)
Maureen Wilson
Claire Bradbury (resigned September 2020)

Registered Office

12a-18a Princess Way
Camberley
Surrey
GU15 3SP

Independent Examiner

Anne E Curtis
119 Marshfoot Lane
Hailsham
BN27 2RD

Bankers

HSBC plc
69 Pall Mall
London
SW1Y 5EY

Company No: 5965790
Charity No: 1117657

Trustees' report (incorporating the report of the directors) for the year ended 31 December 2020

Structure, Governance and Management

The Autism Trust Limited is a registered charity and a company limited by guarantee and registered in England. The liability of the members on winding up is limited to £1.

The affairs of The Autism Trust are managed by the Trustees. The Trustees who served in the period were as noted on page 1.

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Polly Tommey, founder of the charity has a son with autism, and has worked tirelessly to raise the profile of autism in the UK and provided information to young families in need of support.

We continue to focus on delivering training and services for young people with autism, and support to parents and relatives, from our base in Camberley. In addition, as explained more fully in the Trustee's Report below, we have continued to improve our financial position through continued actions to reduce costs and increased activity to secure new donations and other fundraising activities.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks that The Autism Trust may face.
- The establishment of systems and procedures to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on The Autism Trust should those risks materialise.

Public Benefit

The Charity has referred to the Charity Commission Guidance on public benefit when reviewing its aims and objectives and in planning its future activities.

Objectives and Principal Activities

The Autism Trust helps young adults with autism to become independent and live a fulfilled life by providing training and work experience to build a better future for them.

Currently only 6-10% of people diagnosed with autism are in employment and we passionately strive to improve this figure and the mental health and wellbeing of those with autism. Like everyone, people on the autism spectrum each have strengths and weaknesses and need to feel valued. We work with their capabilities and traits to foster independence, build life skills and increase the success of gaining employment and enabling them to live independently.

We engage with individuals who have behavioural issues, lack confidence, are anxious, confused and struggle with social interactions and therefore find difficulty with day to day activities. By building a relationship and taking time to understand them, we are able to gain trust, grow confidence and turn lives around in a supportive and nurturing environment where individuals can learn and develop the skills they need to progress.

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Work experience is gained by managing 'Polly's Place' shop selling handcrafted items and art made by people with autism. The vocational training provides specialist support, encouragement and experience is provided to help young people to confidently move on in their life.

Jo came to us from school with limited life and social skills, resulting in her irritating people, losing friends and trying to dominate her environments. She also had low listening skills and couldn't travel alone. Through bespoke training and support, Jo grew in confidence, learned to interact with people, negotiate a journey involving two trains and two taxis and passed her ASDAN Employability certification. Jo has now been successfully employed in an M&S café for two years. Her family say the routine and stability in Jo's life has had a really positive impact on them all. We still help Jo in a social capacity and have supported her during Covid.

Other trainees secured employment at Next, Royal Mail, a local boutique and one has achieved an MA Degree in Animation. They now live a life with purpose, feel valued and part of their community.

Support and advice, Coffee and Support Mornings and Lego and Craft clubs for ASD families are also provided to support the wider autism community.

Everyone with autism is unique and the training and support provided at The Autism Trust is bespoke and tailored to an individual's needs.

We would like to thank all our staff, volunteers and donors and funding organisations for all their generous support during 2020.



4Women

4Women.

Charity Evenings

The 4Women team organise a series of charity evenings - the aim being to have a very enjoyable evening amongst friends, sharing a delicious meal and at the same time raising awareness of an issue that impacts many. All funds raised after the costs of each evening are donated to the charities concerned and we have been delighted by the generosity and support of those present (and also to those who have made donations even when they have been unable to attend themselves). Below is a summary of the amounts we have passed onto the various charities.

14 March 2020

Our speaker at the charity evening on 14 March was Sarah Sherwood, Director of SEN at LVS Oxford and Hasocks who raised our awareness of the issues around autism and ADHD. The evening raised **£489.20** for the Autism Trust and Polly's Place in Camberley.



The Autism Trust – Building Better Futures

The Autism Trust Ltd

Trustees' report (incorporating the report of the directors) for the year ended 31 December 2020

Financial review

There has been an increase in the surplus of funds at the end of 2020 (£7,440) compared to a deficit in 2019 (-£236). There has been an increase in the amount of income derived from ASDAN training in 2020 due to more service users accessing the ASDAN Focus courses during lockdown. Donations and grant income showed an increase in 2020, grants due to access to local authority lockdown grants but shop sales and fundraising were reduced as a result of the pandemic and being unable to open the shop or do our normal fundraising events.

The Trustees review the reserve levels of the charitable company as part of their future planning. The aim is to provide sufficient working capital for the day-to-day operation of the Trust and to provide a cushion to deal with any unexpected emergencies which may occur in the future. This is especially the case as unrestricted grants are increasingly proving difficult to obtain. The current level of unrestricted reserves is now greater than the recommended six months operating costs. It will continue to be closely monitored by the Trustees going forward. The focus in 2020 and beyond will be on increasing the number of training programmes offered to young people with autism as well as increasing fundraising activities and maintaining a continued tight control on expenses.

Going concern

The management team continued to operate in 2020 with a tighter expenditure budget and continued efforts to generate new funds. A Surrey Heath Borough Council grant was obtained in March 2020 for core costs just before lockdown commenced due to the COVID 19 pandemic. Further COVID 19 response grants from SHBC were obtained during 2020 and early 2021. This helped offset the dramatic downturn in our ability to open the Polly's Place shop and operate our fundraising events and activities due the forced lockdowns during the Covid 19 pandemic. The key to longer term sustainable operations lies in securing further training income and grants for specific projects. Future specific activities to secure the incremental higher contributions are being addressed through more grant applications and targeted fundraising events which the Trustees believe will deliver the required incoming resources.

Therefore, after making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing the financial statements.

Plans for the future

The focus is now on increasing revenue and reducing costs to enable the Autism Trust to increase the amount of training activities we are able to offer to service users and to recover some of the income lost during the Covid 19 lockdowns. The funds from training activities are crucial to enable us to help more young people with autism lead fulfilling independent lives.

The Autism Trust is an Approved Centre to deliver ASDAN qualifications in Employability. The young people will be working towards this qualification during their work experience and the newly introduced Focus and Short courses have proved extremely popular, as they can be delivered online which has been especially useful during lockdown.

The Autism Trust Ltd

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE AUTISM TRUST LTD

I report on the accounts of The Autism Trust Ltd for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Respective responsibilities of Trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees, consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the

2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanation from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is view given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- Accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- The accounts do not accord with such records;
- Where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- Any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts apart from that set out below:

AE Curtis

.....
Date: 28.9.21

The Autism Trust Ltd

Statement of financial activities (incorporating an income and expenditure account) for the year ended 31 December 2020

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
Incoming Resources					
Donations and grants		17340	9884	27224	9845
Other trading activities		43517		43517	40936
Other income		89		89	54
Total		60946	9884	70830	50835
Other Trading activities					
Expenditure on:					
Charitable Activities		61038	874	61912	50079
Raising funds		219	-	219	993
Total		61257	874	62131	51072
Net income/expenditure		-311	9010	8699	-237
Transfers between funds					
Net movement in funds		-311	9010	8699	-236
Reconciliation of funds					
Total funds brought forward		38137	508	38645	38881
Total funds carried forward		37826	9518	47344	38645

The Autism Trust Ltd
Balance Sheet as at 31 December 2020

	Notes	2020	2019
Tangible Fixed Assets		1765	1600
Current Assets			
Debtors		13238	3500
Stock		2628	2817
Cash at bank and in hand		31490	31015
		49121	38932
Creditors amounts falling due within one year		-1896	-87
Net current assets		47225	38845
Total assets less current liabilities		47225	38845
Accruals and deferred income		-514	-200
Total net assets		46711	38645
Total reserves		46711	38645

The Trustees (directors) are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 relating to the audit of the financial statements for the period by virtue of Section 477, and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for:

- (i) ensuring that the company keeps adequate accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and;
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period 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 company.

The financial statements were approved by the Trustees and authorised for issue on 16 September 2020 and signed on their behalf by:



POLLY TOMMEY
Chair

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

1. Accounting policies

(a) Basis of accounting and comparative figures

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Accounting applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

(b) Going concern

Therefore, after making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing the financial statements.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty. Donations and grants are recognised in the period in which they are received. Gift aid is generally recognised in the period in which the donation is received.

(d) Resources expended

All expenditure is accounted for on an accruals basis and includes VAT as the association is not registered for VAT. Expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Governance costs comprise costs of statutory compliance costs and include the auditor's remuneration and costs of trustees and meetings.

(e) Fund accounting

The unrestricted funds can be spent on any activity within the charity's overall objectives. Any restricted funds (see note 14) are to be spent on more specific uses.

(f) Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment - 25% per annum on a straight line basis.

The Autism Trust Ltd

Notes to the financial statements for the year ended 31 December 2020

2.	Donations and grants	Unrestricted funds	Restricted Funds	Total 2020	Total 2019
	Donations	4506	Nil	4506	9845
	Grants	12834	9884	22718	
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
3.	Other trading activities	Unrestricted funds	Restricted Funds	Total 2020	Total 2019
	Shop sales/training	43517	Nil	43517	40936
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
4.	Investment income	Unrestricted funds	Restricted Funds	Total 2020	Total 2019
	Bank interest	23	Nil	23	54
	Gift aid	66	Nil	66	
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
5.	Cost of charitable activities	Direct costs	Support costs	Total 2020	Total 2019
		10522	52650	63172	50808
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
6.	Cost of raising funds	Direct costs	Support costs	Total 2020	Total 2019
		218	Nil	218	993
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
7.	Analysis of direct costs			Total 2020	Total 2019
	ASDAN Qualification			7726	5268
	Restricted funding expenses			1870	
	Travel and subsistence			-	644
	Fundraising expenditure			218	196
	Shop expenses			926	1189
				<u> </u>	<u> </u>
				10740	7297
				<u> </u>	<u> </u>

The Autism Trust Ltd

Notes to the financial statements for the year ended 31 December 2020

8.	Analysis of support costs	Total 2020	Total 2019	
	Staff costs	41474	30124	
	Web maintenance	213	534	
	Building costs	6967	9,557	
	Legal and professional	77	1,130	
	Shop costs	-	276	
	Depreciation	664	46	
	Office general costs	2715	3,160	
	Bank charges	240	240	
	Independent Examination	300	200	
		<u>52,650</u>	<u>31,981</u>	
9.	Trustees' and staff costs			
	Two trustees received remuneration during the period: (2019: 2)			
10.	Staff costs	2020	2019	
	Salaries and wages	40284	29566	
	Pension costs	385	121	
	Staff training and other costs	806	437	
		<u>41475</u>	<u>30124</u>	
	The charity has 3 (PTE) members of staff (2019: 3)			
11.	Fixed Assets	Computer Equipment	Fixtures & Fittings	Total
	Cost as at 1 January 2020	8311	570	8881
	Additions	680	150	830
	Cost as at 31 December 2020	<u>8991</u>	<u>720</u>	<u>9711</u>
	Accumulated depreciation as at 1 January 2020	7209	71	7280
	Charge in year	485	179	664
	Accumulated depreciation as at 31 December 2020	<u>7694</u>	<u>250</u>	<u>7944</u>
	Net Book Value as at 31 December 2020	<u>1297</u>	<u>470</u>	<u>1767</u>
	Net Book Value as at 31 December 2019	1102	498	1600

The Autism Trust Ltd

Notes to the financial statements for the year ended 31 December 2020

12.	Debtors	2020	2019
	Prepaid expense	3000	3000
	Trade Debtors	10464	0
	Prepayments	75	0
	Gift Aid	-	500
		<u>13539</u>	<u>3500</u>

The prepaid expense represents a security deposit paid under a lease which expires in June 2022.

13.	Creditors	2020	2019
	Creditors	1081	87
	Accruals	1177	200
	Social security	545	
		<u>2803</u>	<u>287</u>

14.	Movement in fund	Balance as at 1 Jan 2020	Income	Expenditure	Balance as at 31 Dec 2020
	Unrestricted	38207	60946	61516	37637
	Restricted	438	9884	1874	8448
		<u>38645</u>	<u>70830</u>	<u>63390</u>	<u>46085</u>

15. Related parties

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 102.

16. Capital commitments

There were no capital commitments contracted for at 31 December 2020 (2019: £nil).