

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

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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).