

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)
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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.