

Charity registration number 1124807

Company registration number 06472055 (England and Wales)

LEICESTERSHIRE EMPOWERMENT FOR AUTISM TODAY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023

LEICESTERSHIRE EMPOWERMENT FOR AUTISM TODAY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Macaffer Mrs Carol Hunt Ms DA Rogers Ms CA Ross	(Appointed 30 March 2023) (Appointed 15 January 2024) (Appointed 15 January 2024)
Charity number	1124807	
Company number	06472055	
Independent examiner	Tessa Fowler BA FCA C/o HSP Tax & Accounts Ltd Whiteacres Cambridge Road Whetstone Leicestershire LE8 6ZG	

LEICESTERSHIRE EMPOWERMENT FOR AUTISM TODAY

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LEICESTERSHIRE EMPOWERMENT FOR AUTISM TODAY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 OCTOBER 2023

The trustees present their annual report and financial statements for the year ended 31 October 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects were:

"To deliver support and training to young people and adults with Autistic Spectrum Conditions and/or learning difficulties and provide advice, guidance and support to their parents and carers. "

LEAT is a provider of specialist support to young people 16 plus and adults with Autistic Spectrum Conditions, with most of our service-users having a diagnosis of Asperger syndrome. The core programme is providing consultancy support to clients who have funding in place from their local authorities. This year we have had an increasing amount of clients paying privately for their support.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the year LEAT undertook the following work and projects:

Consultancy

Providing a wide range of individual person-centred autism specialist support mostly funded by the local Authority in the form of Direct Payments or Personal Budgets, which are paid to clients. Individual Support Plans are created by Adult Social Care for the person concerned and the support is delivered by LEAT staff in accordance with these plans. The support is delivered on a one to one basis with the focus on encouraging and supporting individuals to become more independent. This can include support to access the local community, engagement in voluntary work, paid employment, or further/higher education. We have supported service users with their university studies and issues they have had in the workplace, thus helping them to maintain their education and/or employment.

Other priority areas when supporting service-users has been to help them improve their social and communication skills, improve confidence, understand anxiety and stress learn coping strategies.

We have assisted several service-users by advocating for them to the Benefits Agency, Local Authority, GP, Hospital, Community Mental Health Services, Employers etc. We have also been successful in representing several service-users at Benefits Tribunal Hearings resulting in them having their benefits reinstated. This could be a growth area for LEAT due to the high level of government cuts to clients benefits such as PIP and ESA.

Our income has continued to decline due to government policy of not supporting Adult Social Care.

Other areas of support

We have several adults with Asperger syndrome who pay privately for services due to them not being eligible for Government funding. The support delivered is the same as that delivered to Consultancy clients but at a reduced cost. We also help and support people to apply for benefits and funding for services from the Local Authority that may have been previously denied.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

Social Mornings

We host social mornings in various venues in Leicester city. These social mornings have proved to be of tremendous benefit to clients in helping them improve their social and communication skills, build confidence and they have formed friendships through meeting socially in a small group setting.

Training

The training has been delivered on both in person to individuals and remotely.

- Confidence Building
- Improving Social and Communication Skills
- Assertiveness
- Anxiety/Stress Awareness and Management
- Next Steps – introduction to options (voluntary work, further education, employment etc)

Financial review

The financial results are shown on page 5 of these financial statements.

The trustees regularly review the financial position of the charity and aim to keep reserves sufficient to cover at least three months of ongoing expenses.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Leicester Employment for Autism Today (LEAT) was registered as a Company limited by guarantee on 14 January 2008 and registered as a Charity on 2 July 2008. It is governed by its Memorandum and Articles of Association. On 1 November 2008 LEAT took over the work then being undertaken by the unincorporated charity of the same name.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs CD Leeland	(Resigned 15 January 2024)
Mrs AL Swinfield	(Resigned 15 January 2024)
Mrs S Macaffer	
Mrs Carol Hunt	(Appointed 30 March 2023)
Ms DA Rogers	(Appointed 15 January 2024)
Ms CA Ross	(Appointed 15 January 2024)

Power to appoint new trustees lies with the Board of Trustees. Trustees are selected for their experience, skills and contacts in a variety of areas and their time is given freely. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

.....*Carol Hunt*...

Mrs Carol Hunt

Trustee 24-07-24 | 10:58:19 BST

Dated:

LEICESTERSHIRE EMPOWERMENT FOR AUTISM TODAY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 OCTOBER 2023

The trustees, who are also the directors of Leicestershire Empowerment For Autism Today for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

LEICESTERSHIRE EMPOWERMENT FOR AUTISM TODAY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEICESTERSHIRE EMPOWERMENT FOR AUTISM TODAY

I report to the trustees on my examination of the financial statements of Leicestershire Empowerment For Autism Today (the charity) for the year ended 31 October 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 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 examination giving me cause to believe that in any material respect:

- 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.

Tessa Fowler

Tessa Fowler BA FCA

C/o HSP Tax & Accounts Ltd
Whiteacres
Cambridge Road
Whetstone
Leicestershire
LE8 6ZG

24-07-24 | 10:59:23 BST

Dated:

LEICESTERSHIRE EMPOWERMENT FOR AUTISM TODAY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Charitable activities	2	62,965	78,600
Investments	3	78	13
Total income		63,043	78,613
Expenditure on:			
Charitable activities	4	70,457	97,936
Total expenditure		70,457	97,936
Net expenditure and movement in funds		(7,414)	(19,323)
Reconciliation of funds:			
Fund balances at 1 November 2022		48,201	67,524
Fund balances at 31 October 2023		40,787	48,201

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LEICESTERSHIRE EMPOWERMENT FOR AUTISM TODAY

BALANCE SHEET

AS AT 31 OCTOBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		1		1
Current assets					
Debtors	10	6,056		8,374	
Cash at bank and in hand		41,763		46,804	
		47,819		55,178	
Creditors: amounts falling due within one year	11	(7,033)		(6,978)	
Net current assets			40,786		48,200
Total assets less current liabilities			40,787		48,201
Net assets excluding pension liability			40,787		48,201
The funds of the charity					
Unrestricted funds			40,787		48,201
			40,787		48,201

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

24-07-24 | 10:58:19 BST

The financial statements were approved by the trustees on

Carol Hunt

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Mrs Carol Hunt

Trustee

Company registration number 06472055 (England and Wales)

LEICESTERSHIRE EMPOWERMENT FOR AUTISM TODAY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies

Charity information

Leicestershire Empowerment For Autism Today is a private company limited by guarantee incorporated in England and Wales. The registered office is .

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised in the Statement of Financial Activities once the the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

LEICESTERSHIRE EMPOWERMENT FOR AUTISM TODAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	33% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and any other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Operating leases

Rentals payable under operating leases are charged as an expense on a straight line basis over the term of the relevant lease.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2023

2 Charitable activities

	Unrestricted Funds	Total
	2023 £	2022 £
Consultancy income	62,965	78,600

3 Investments

	Unrestricted funds general 2023 £	Total 2022 £
Interest receivable	78	13

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

4 Charitable activities

	Unrestricted funds	Total
	2023	2022
	£	£
Staff costs	56,642	80,041
Depreciation and impairment	-	70
Travel and client activities	4,901	6,210
Rent	1,800	3,300
Insurance	-	96
Professional fees	4,348	6,224
Telephone	783	357
Computer and website	797	1,048
Postage and stationery	232	133
Sundry expenses	429	256
Bad debts	-	201
Interest payable	525	-
	<u>70,457</u>	<u>97,936</u>
	<u>70,457</u>	<u>97,936</u>

5 Trustees

Mrs C Hunt became a Trustee on 30 March 2023. Amounts paid to Mrs C Hunt are disclosed below in note 6.

Included in the figure for professional fees for the prior year was £1,572 being amounts paid to Mrs CD Leeland, Trustee. These payments were in respect of professional advisory services provided to the charity. These payments were made in accordance with the provisions of the governing document of the charity.

6 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>3</u>	<u>3</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

6 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	53,655	71,946
Social security costs	2,359	-
Other pension costs	628	8,095
	<u>56,642</u>	<u>80,041</u>

Mrs C Hunt became a Trustee on 30 March 2023,

The total employment benefits, including employer pension contributions for Mrs Hunt amounted to £20,749 (2022: £50,117), all in respect of the period before she became a Trustee.

In addition to the above, an allowance for the use of home as an office was paid amounting to £1,800 (2022: £3,300), all in respect of the period before she became a Trustee.

There were no employees whose annual remuneration was more than £60,000.

7 Fees to independent examiner

Fees for the Independent Examiner in relation to accounting and payroll services amounted to £1,092 (2022: £1,092)

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Plant and machinery
	£
Cost	
At 1 November 2022	1,851
At 31 October 2023	<u>1,851</u>
Depreciation and impairment	
At 1 November 2022	1,850
At 31 October 2023	<u>1,850</u>
Carrying amount	
At 31 October 2023	<u>1</u>
At 31 October 2022	<u>1</u>

LEICESTERSHIRE EMPOWERMENT FOR AUTISM TODAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

10 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	6,056	8,374
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	4,405	5,049
Trade creditors	1,180	1,261
Other creditors	1,448	668
	<u> </u>	<u> </u>
	7,033	6,978
	<u> </u>	<u> </u>