

REGISTERED COMPANY NUMBER: 07373840 (England and Wales)  
REGISTERED CHARITY NUMBER: 1143855



**Report of the Trustees and  
Financial Statements for the Year Ended 30 September 2020  
for  
The Autism Directory  
(A Company Limited by Guarantee)**

Radnor House  
Greenwood Close  
Cardiff Gate Business Park  
Cardiff CF23 8AA

BPU Limited  
Chartered Accountants  
Radnor House  
Greenwood Close  
Cardiff Gate Business Park  
Cardiff  
CF23 8AA

Registered to carry out audit work  
in the UK and regulated for a range  
of investment business activities by  
the Institute of Chartered Accountants  
in England and Wales.

bpu Chartered Accountants is  
a trading name of BPU Ltd  
Company Number 3723948  
Registered in Wales.

A list of directors is available from the  
registered office above.

## **The Autism Directory**

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## **The Autism Directory**

### **Report of the Trustees for the Year Ended 30 September 2020**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Autism Directory was established as a charity in 2010 with the following objects:-

"An online directory signposting autism families to other organisation, charities, businesses, websites, groups and individuals to help them get the help they need"

"Supporting local autism communities by funding specific autism projects to support individuals, families and groups of people affected by autism"

"Raising awareness of autism with the general public and helping to create a better society for autistic people to live in"

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

#### **STRATEGIC REPORT**

##### **Achievement and performance**

##### **Charitable activities**

The provision of an online directory to signpost the help and support available to the autism community.

A helpline to provide more individual support to find them find the specific help they are looking for.

Support to adults with autism to get job-ready and find supported work opportunities and placements. This includes training, support with job finding and in work support.

Support with benefits and PIP applications, reconsiderations and tribunals.

Training in autism awareness to local businesses.

Running workshops for Parents and families to help with some of the challenges of living with autism.

Putting on annual Tad Live Shows across Wales for the autism community to get face to face help, support and advice from the organisations that provide autism products and services.

## The Autism Directory

### Report of the Trustees for the Year Ended 30 September 2020

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#### STRATEGIC REPORT

##### Achievement and performance

##### Fundraising activities

Our fundraising activities include:

Bucket collections in stores.

Becoming Charity of the year with local organisations and businesses.

Challenge events such as skydiving and mountain walking.

#### Financial review

##### Financial Performance

The previous few years have seen a significant step-change in the make-up of The Autism Directory in respect of the employment of full and part time fund raisers.

Income totalled **£685,942**, with £256,265 raised via new fundraising activities and £429,303 from grants.

The change in the direction of our fundraising activities over the last few years has been supported by changes in our expenditure. As we build a more diverse funding base, particularly in respect of collectors, this is reflected in the costs of running the Charity. We accept that the initial period of gearing up the fundraising side of the Charity will lead to a disproportionate increase in costs. Our aim is to quickly achieve a business-as-usual cost base which will underpin our aims.

##### Summary financial position

The charity recorded a surplus of **£248,713** (2019 - £15,058) for the year. Total incoming resources for the year were **£685,942** (2019 - £300,589). Total funds carried forward is **£266,576**, £257,623 unrestricted fund and £8,953 restricted fund.

##### Investment policy and objectives

Under the Memorandum and Articles of Association the Charity has the power to make any investments which the Trustees deem fit.

##### Reserves policy

As with many charities, The Autism Directory operates in an uncertain funding environment. Our aim is to ensure that over time we build up sufficient reserves to cover three months of expenditure.

As at the balance sheet date we had reserves of **£247,826**, compared to £17,863 in the previous financial year.

The Trustees believe that The Autism Directory has adequate financial resources to deliver on its objectives but recognising that we need to increase our reserves to cover any change in funding sources.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 13 September 2010 and registered with the Charities Commission on 20 September 2011.

Our Board of Trustees are responsible for governing The Autism Directory and ensuring it is solvent, well-run and delivering on its charitable objectives.

All of our Trustees give of their time voluntarily and none have a beneficial interest in the company or have any conflicts of interest.

The Autism Directory values diversity as an important factor in accountability and public confidence. As a result, in order to ensure strong governance, we seek to appoint Trustees from a variety of backgrounds, to bring an assortment of skills and experience to the Board.

Our Trustees attend monthly Trustee meetings which focus on all aspects of the day-to-day running of the Charity, together with identifying and addressing higher-level strategic issues.

### **Recruitment and appointment of new trustees**

Should a position on our Board become vacant, our Trustees will initially explore their contacts who have expressed an interest in our work. If we are unable to find a suitable candidate we will then advertise in the appropriate media.

The following procedure is used to select and assess a candidate's suitability for the role:

- We undertake a skills audit to assess current skills and to identify if there are any skills gaps which are required to ensure an effective Board;
- We ensure all Trustees are aware of the legal rules in respect of eligibility to serve in the position. We follow Charity Commission guidance on our obligations to check the eligibility of new Trustees;
- We have processes in place to identify and manage conflicts of interest and ensure new Trustees are aware of these arrangements;
- Trustees are given the opportunity to attend regular internal and external training events.

Trustees are provided with a copy of the Charities governing document, along with Charity Commission publications on Trustee's legal duties and responsibilities.

### **Organisational structure**

During the financial year the Board of Trustees comprised of five Trustees.

The Trustees delegate the day-to-day operations of the Charity to the Chief Executive Officer and the leadership team.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risks to which the charity is exposed have been identified and are regularly monitored, with mechanisms put in place to mitigate these risks.

## **The Autism Directory**

### **Report of the Trustees for the Year Ended 30 September 2020**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07373840 (England and Wales)

##### **Registered Charity number**

1143855

##### **Registered office**

Unit 21  
Business Development Centre  
Treforrest  
Pontypridd  
CF37 5UR

##### **Trustees**

R Warlow (Treasurer/Acting Chair)  
R G Davies  
S J White (resigned 8/1/2020)  
C E Gray  
P D Guns  
C J Barber  
W Lewis (resigned 25/11/2019)  
C J Price (appointed 1/11/2019)  
S Evans (appointed 8/1/2020)

##### **Independent Examiner**

Colin W Russell FCCA, FCA, DChA  
ICAEW  
BPU Limited  
Chartered Accountants  
Radnor House  
Greenwood Close  
Cardiff Gate Business Park  
Cardiff  
CF23 8AA

##### **CEO**

N Honeybone

## The Autism Directory

### Report of the Trustees for the Year Ended 30 September 2020

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#### PRINCIPAL RISKS AND UNCERTAINTIES

The Coronavirus outbreak has caused significant disruption to the U.K economy with the UK Government announcing a lockdown of non-essential workers from Tuesday 24th March 2020. Whilst this initial lockdown was eased throughout June and July and we are now coming out of a second wave of the virus, Employment Programmes and fundraising events and collections have not as yet resumed due to government restrictions.

The impact of this outbreak cannot yet be fully assessed due to the ongoing uncertainty as to the potential of further lockdowns and their corresponding impact on both the charity's sector and the wider UK economy as a whole. The Trustees have however considered the potential impact of this reduced economic activity to the charity, alongside the availability of support measures that the UK Government has introduced.

The Trustees will continue to monitor the situation and act accordingly to reduce any adverse impact to the charity.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ~~12th~~ *12th* May 2021 and signed on the board's behalf by:

  
.....  
R Warlow - Trustee

## Independent Examiner's Report to the Trustees of The Autism Directory



### Independent examiner's report to the trustees of The Autism Directory ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Colin W Russell FCCA, FCA, DChA  
ICAEW  
BPU Limited  
Chartered Accountants  
Radnor House

Date: 28 MAY 2021

Radnor House  
Greenwood Close  
Cardiff Gate Business Park  
Cardiff CF23 8AA

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**Statement of Financial Activities  
for the Year Ended 30 September 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>INCOME FROM</b>					
Donations and grants etc.	2	654,728	31,145	685,873	300,551
Investment income	3	69	-	69	38
<b>Total</b>		<u>654,797</u>	<u>31,145</u>	<u>685,942</u>	<u>300,589</u>
 <b>EXPENDITURE ON</b>					
Charitable Activities	4	20,576	20,021	40,597	54,832
Administrative costs		<u>394,461</u>	<u>2,171</u>	<u>396,632</u>	<u>230,699</u>
<b>Total</b>		<u>415,037</u>	<u>22,192</u>	<u>437,229</u>	<u>285,531</u>
 <b>NET INCOME</b>		<u>239,760</u>	<u>8,953</u>	<u>248,713</u>	<u>15,058</u>
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		17,863	-	17,863	2,805
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>257,623</u></u>	<u><u>8,953</u></u>	<u><u>266,576</u></u>	<u><u>17,863</u></u>

The notes form part of these financial statements

# The Autism Directory

## Balance Sheet 30 September 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	19,119	-	19,119	6,972
<b>CURRENT ASSETS</b>					
Debtors	9	44,376	-	44,376	13,767
Cash at bank and in hand		203,876	8,953	212,829	7,422
		<u>248,252</u>	<u>8,953</u>	<u>257,205</u>	<u>21,189</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(9,748)	-	(9,748)	(10,298)
<b>NET CURRENT ASSETS</b>		<u>238,504</u>	<u>8,953</u>	<u>247,457</u>	<u>10,891</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>257,623</u>	<u>8,953</u>	<u>266,576</u>	<u>17,863</u>
<b>NET ASSETS</b>		<u>257,623</u>	<u>8,953</u>	<u>266,576</u>	<u>17,863</u>
<b>FUNDS</b>	11				
Unrestricted funds				257,623	17,863
Restricted funds				8,953	-
<b>TOTAL FUNDS</b>				<u>266,576</u>	<u>17,863</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

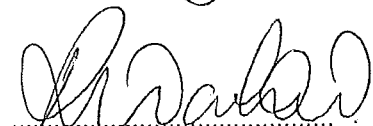
The notes form part of these financial statements

**The Autism Directory**

**Balance Sheet - continued**  
**30 September 2020**

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The financial statements were approved by the Board of Trustees and authorised for issue on  
.....12<sup>th</sup> May 2021..... and were signed on its behalf by:



.....  
R Warlow - Trustee

The notes form part of these financial statements

# The Autism Directory

## Cash Flow Statement for the Year Ended 30 September 2020

	Notes	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	220,795	(3,412)
Interest paid		(193)	(10)
		<u>220,602</u>	<u>(3,422)</u>
Net cash provided by/(used in) operating activities			
		<u>220,602</u>	<u>(3,422)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(15,264)	(6,936)
Interest received		69	38
		<u>(15,195)</u>	<u>(6,898)</u>
Net cash used in investing activities			
		<u>(15,195)</u>	<u>(6,898)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		205,407	(10,320)
<b>Cash and cash equivalents at the beginning of the reporting period</b>			
		<u>7,422</u>	<u>17,742</u>
<b>Cash and cash equivalents at the end of the reporting period</b>			
		<u><u>212,829</u></u>	<u><u>7,422</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 30 September 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income for the reporting period (as per the Statement of Financial Activities)	248,713	15,058
Adjustments for:	3,117	701
Depreciation charges	(69)	(38)
Interest received	193	10
Interest paid	(30,609)	(11,803)
Increase in debtors	(550)	(7,340)
Decrease in creditors		
Net cash provided by/(used in) operations	<u>220,795</u>	<u>(3,412)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/10/19 £	Cash flow £	At 30/9/20 £
Net cash	7,422	205,407	212,829
Cash at bank and in hand	<u>7,422</u>	<u>205,407</u>	<u>212,829</u>
Total	<u>7,422</u>	<u>205,407</u>	<u>212,829</u>

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% straight line
Computer equipment	- 20% straight line

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2020

2. DONATIONS AND GRANTS ETC.

	2020	2019
	£	£
Donations	253,237	134,306
Management fees	3,027	-
Grants	429,303	165,885
Membership	306	360
	<u>685,873</u>	<u>300,551</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>69</u>	<u>38</u>

4. CHARITABLE ACTIVITIES

Charitable activities: raising funds

	2020	2019
	£	£
Staff costs	35,647	43,496
Consumables	1,070	1,436
Travelling & mileage costs	2,780	1,922
	<u>39,497</u>	<u>46,854</u>

Charitable activities: direct costs

	2020	2019
	£	£
Purchases	907	7,968
Interest payable and similar charges	193	10
	<u>1,100</u>	<u>7,978</u>
	<u>40,597</u>	<u>54,832</u>

Aggregate amounts

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2020

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	3,117	701
Other operating leases	5,033	3,708

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

7. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	337,151	185,809
	337,151	185,809

The average monthly number of employees during the year was as follows:

2020	2019
25	15

No employees received emoluments in excess of £60,000.



Notes to the Financial Statements - continued  
for the Year Ended 30 September 2020

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 October 2019	851	7,386	8,237
Additions	-	15,264	15,264
	<u>851</u>	<u>22,650</u>	<u>23,501</u>
At 30 September 2020			
<b>DEPRECIATION</b>			
At 1 October 2019	230	1,035	1,265
Charge for year	170	2,947	3,117
	<u>400</u>	<u>3,982</u>	<u>4,382</u>
At 30 September 2020			
<b>NET BOOK VALUE</b>			
At 30 September 2020	<u>451</u>	<u>18,668</u>	<u>19,119</u>
At 30 September 2019	<u>621</u>	<u>6,351</u>	<u>6,972</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	7,048	2,489
Other debtors	32,184	7,533
VAT	5,144	3,745
	<u>44,376</u>	<u>13,767</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2020

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	1,781	26
Social security and other taxes	4,714	2,995
Other creditors	1,328	5,527
Accrued expenses	1,925	1,750
	<u>9,748</u>	<u>10,298</u>

11. MOVEMENT IN FUNDS

	At 1/10/19 £	Net movement in funds £	At 30/9/20 £
<b>Unrestricted funds</b>			
General fund	17,863	239,760	257,623
<b>Restricted funds</b>			
Help Hub	-	8,953	8,953
<b>TOTAL FUNDS</b>	<u>17,863</u>	<u>248,713</u>	<u>266,576</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	654,797	(415,037)	239,760
<b>Restricted funds</b>			
Help Hub	31,145	(22,192)	8,953
<b>TOTAL FUNDS</b>	<u>685,942</u>	<u>(437,229)</u>	<u>248,713</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2020

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/10/18 £	Net movement in funds £	At 30/9/19 £
<b>Unrestricted funds</b>			
General fund	2,805	15,058	17,863
<b>TOTAL FUNDS</b>	<u>2,805</u>	<u>15,058</u>	<u>17,863</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	300,589	(285,531)	15,058
<b>TOTAL FUNDS</b>	<u>300,589</u>	<u>(285,531)</u>	<u>15,058</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/18 £	Net movement in funds £	At 30/9/20 £
<b>Unrestricted funds</b>			
General fund	2,805	254,818	257,623
<b>Restricted funds</b>			
Help Hub	-	8,953	8,953
<b>TOTAL FUNDS</b>	<u>2,805</u>	<u>263,771</u>	<u>266,576</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2020

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	955,386	(700,568)	254,818
<b>Restricted funds</b>			
Help Hub	31,145	(22,192)	8,953
<b>TOTAL FUNDS</b>	<u>986,531</u>	<u>(722,760)</u>	<u>263,771</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

13. MEMBERS FUNDS

The liability of the members is limited to £1 during membership, or within one year after resignation, as may be required on the occasion of the winding up of the company. There were 20 members at 30 September 2020 (30 September 2019 - 20).