

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2023**

THE AUTISM GROUP

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1166787

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex PO18 8NF

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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1166787
START OF FINANCIAL YEAR	1 st April 2022
END OF FINANCIAL YEAR	31 st March 2023
TRUSTEES AS AT 31st MARCH 2023	Esther Morley Bridget McLeod Stephen Bastiman-Davies Gary Admans (appointed 19 th September 2022)
LEGAL STATUS	Charitable Incorporated Organisation
REGISTERED ADDRESS	5 High Street Maidenhead Berkshire SL6 1JN
DATE OF REGISTRATION	27 th April 2016
GOVERNING INSTRUMENT	CIO - Foundation Registered 27 th April 2016
PRIMARY BANKERS	CAF Bank 25 Kings Hill Avenue Kings Hill West Mailing ME19 4JQ
INDEPENDENT EXAMINER	Independent Examiners Ltd 2 Broadbrldge Business Centre Delling Lane Bosham West Sussex PO18 8NF

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of The Autism Group on the accounts for the year ended 31st of March 2023 set out on pages 9 to 17.

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

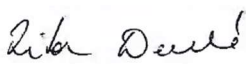
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the 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 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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Sign: 

Date: 21/11/2023

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2023

Objectives and Activities

The purposes of the charity as set out in its governing document are:

To relieve the needs of people with autism and their parents and carers by:

- (1) Offering a variety of training to parents/carers, family supporters and the community to enhance the understanding of autism in the Thames Valley.
- (2) Offering social opportunities and life skill activities primarily aimed at children (11+) and adults on the autism spectrum (up to the age of 25).
- (3) Building confidence and skills within families to support individuals on the autism spectrum to lead fulfilled lives.

Public Benefit

In accordance with Section 17 of the Charities Act 2011, the Trustees have considered the Charity Commission's general guidance on public benefit.

Services we have offered in the year:

- (1) Free parent training workshops were delivered, some face-to-face in varied locations and some via Zoom, at different times of the day to ensure they were accessible to as many people as possible.

Training sessions were delivered to professionals supporting individuals on the autism spectrum.
- (2) 5 themed Clubs for different age groups of children and young people on the autism spectrum. Individuals were supported by autism trained staff and volunteers. The young people developed confidence and friendships within a safe and understanding environment.
- (3) Face to face Parent Support Groups, Tea with TAG, in each of the three Local Authority areas; RBWM, Slough and Bracknell.

The TAG@Home service which provided 1 to 1 support and information to parents continued throughout the year.

In 2022 we launched a Pilot scheme, TAG Tots, to support families with pre-school aged children. Learning from the pilot enabled us to follow it up with Stay & Play with TAG, open access groups where parents and pre-school children with a diagnosis of autism or who are siblings, can play together with other families.

All services were advertised via social media, websites, local statutory services, schools and other local community organisations.

The Autism Group engaged several volunteers who are greatly valued; the volunteers contribute so much to the running of our clubs, Tea with TAG, and the charity as a whole.

Achievements and Performance

- (1) 148 parent/carers attended workshops during 2022-23. These were on a variety of subjects and were commissioned by GEMS (the East Berkshire Autism and ADHD Service funded by the Frimley Integrated Care Board). Although Covid was no longer impacting face to face contact, the commissioners wanted to retain some virtual workshops to offer choice to parents who preferred an

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

online offer.

Of those participants who completed post-session evaluation, 100% would recommend The Autism Group workshops to others, 99% found them useful and 100 % found them enjoyable.

Some of the attendees' feedback:

"It's wonderful to share experiences – it felt like a safe, non-judgmental space."

"Excellent session. Thank you so much. Such great information, help and support given in a warm and accessible way."

(2) Over the year, Parent Support Workers carried out 268 home visits or 1-1 sessions to 146 families. Parents are offered the first session in their own home and the second session was a telephone call or zoom session depending on parental preference. The feedback was very positive and 100% would recommend The Autism Group home visit service to others, 100% found it useful and 100 % found it enjoyable. This is also funded by GEMS.

Recipients of home visits said:

"Thank you so much for your time this morning. Put quite simply, you are amazing. Your input is keeping us afloat when we often think we are about to sink. I just wanted you to know how much my husband and I appreciate you, your knowledge, empathy and time."

"Before the home visit, we felt so lost and found ourselves going down rabbit holes on the internet making us even more anxious and worried for our boy. The support worker listened to us and was able to give some fantastic practical advice along with pointing us in the direction of some amazing books and resources. We are so happy with the support that we received and would highly recommend the team at the Autism Group to anyone in need of support."

(3) "Tea with TAG" parent support groups were held face-to-face in Bracknell, Maidenhead and Slough during term time. A total of 225 parents across East Berkshire were provided with an opportunity to share the highs and lows of supporting autistic loved ones with empathetic autism professionals who understand.

(4) "TAG Tots" was a pilot project for The Autism Group which started in January 2022 and continued during the year with different cohorts of parents. Working with RBWM Early Years SEND Team, the 5 session programmes were for groups of 6 invited parents whose autistic child was due to start school in the next academic year. Alongside the parent support and information sessions, TAG staff ran a creche where parents could see their children being supported by autism trained workers using tried and tested strategies which they could then use themselves in the home environment. An example of feedback received from TAG Tots parents.

"Thank you so much for running the sessions. They were fantastic. We will really miss coming to them. They have been so helpful and informative."

(5) TAG received some separate grant funding to run pilot TAG Tots sessions in the other East Berks areas but after discussion with the funders, it was decided instead to expand a new "Stay and Play with TAG" service which had been trialed in RBWM from Sept 2022. Our Tea with TAG parent support sessions are child free so that parents can share concerns in a safe and confidential space but we recognised that some parents with pre-school children were also looking for somewhere that they could get support and bring their children along - hence Stay and Play with TAG was born.

The last part of the financial year was spent researching and identifying venues and ensuring there

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

were enough staff to run the sessions. At the time of writing, these are now all up and running successfully.

(6) Over the period from April 2022 to March 2023, 134 young people with a diagnosis of autism attended more than one session during the year with us. 78% attended regularly.

Our five Clubs are:

- GAP (Gaming, Art and Pokemon for ages 9-13)
- Fusion (mixed activities for ages 14-25)
- Art (for ages 14-25)
- Console Gaming (for ages 14-25)
- Role Playing Games (a virtual club for ages 18-30)

As in previous years, most of our clubs have a waiting list. We have looked at ways to increase our capacity whilst maintaining a low arousal environment.

Our Art club were invited to show their work at an art exhibition hosted at Norden Farm.

Some of the things young people said about Clubs this year:

"I did not have any friends before this group, and it has directly allowed me to experience this for the first time in a long time. The activity itself is very interesting and engaging and allows for creativity, intense thinking and most of all a lot of fun."

"I had fun playing a game Luke made up and it was amazing. I enjoyed it so much I don't want to go home."

And their parents said:

"R loves GAP group and it's one of the few things he truly looks forward to!"

"Although she didn't attend for long, it did really help R - it was the first thing she felt able to do since she left school in year 5, and we were proud of her for wanting to give it a go. She has since joined the Army cadets and is now looking to go back to a school rather than study online, and GAP club really was the start of her realising that not everywhere was scary and she would have better experiences and there were people out there who understood her needs, so thank you so much for your support."

Financial Review

Total Incoming Resources for the year was £101,568 (2021/2022: £74,986), a 35% increase compared to the previous year as grants received increased and we achieved higher levels of fundraising. Most of the Incoming Resources remains restricted with 78% of 2022/2023 income being restricted (2021/2022: 82%) which meant that we were unable to fully cover our unrestricted fixed core costs and so we further reduced unrestricted reserves by £6,034 (2021/2022: £5,827) to £10,428. With restricted reserves of £11,439 (2021/2022: £2,699), totals reserves are £21,867 (2021/2022: £19,161).

The Board has reviewed its reserve policy (see Note 14) and believes that available reserves are sufficient to support the organisation for at least six months and to ensure we will be able to continue to fulfil our charitable objectives even if there is a temporary shortfall in income or unexpected expenditure.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2023

Grants Received

The Autism Group thanks the following for their grant support in 2022-23:

Abri Homes
Children in Need
Comic Relief
Co-op Community Fund
The Foyle Foundation (£7,500)
Garfield Weston Foundation
Gordon Palmer Memorial
Heathrow Community Trust
Lions Club Bracknell
Lions Club Maidenhead
Louis Baylis Trust
Michael Shanly Foundation
Tesco Community Grant

Trustees Responsibilities

The Charities Act 2011 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 CIO and of the surplus of the CIO for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 20th November 2023

Signed on their behalf by:



Printed name: Esther Morley (Chairperson)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022/2023 £	Total 2021/2022 £
Incoming Resources					
Donations, Legacies and Similar Income	4	3,706	-	3,706	1,760
Activities for Generating Funds	4	18,123	(742)	17,381	10,823
Investment Income	4	69	-	69	-
Charitable Activities	4	1,000	79,412	80,412	62,403
Total Incoming Resources		22,898	78,671	101,568	74,986
Resources Expended					
Charitable Activities	5	27,765	69,930	97,695	89,032
Governance Costs	5	1,167	-	1,167	1,178
Total Resources Expended		28,932	69,930	98,862	90,210
Net Incoming/(Outgoing) Resources		(6,034)	8,741	2,706	(15,224)
Total Funds Brought Forward		16,462	2,699	19,161	34,385
Transfer of Funds		-	-	-	-
Total Funds Carried Forward		10,428	11,439	21,867	19,161

Movements on all reserves and all recognised gains and losses are shown above.

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

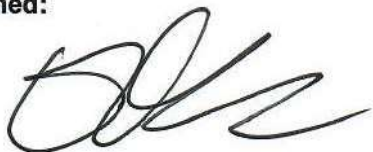
The notes on pages 11 to 17 form part of these financial statements.

BALANCE SHEET AS OF 31ST MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	3	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors and Prepayments	8	2,115	3,804	5,919	11,210
Cash at Bank and In Hand	7	10,263	20,745	31,008	40,613
Total Current Assets		12,378	24,549	36,927	51,823
Creditors: Amounts falling due within one year	9	1,950	13,110	15,060	32,662
Net Current Assets		10,428	11,439	21,867	19,161
Total Assets less Current Liabilities		10,428	11,439	21,867	19,161
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		10,428	11,439	21,867	19,161
Funds of the Charity					
Unrestricted Funds		10,428	-	10,428	16,463
Restricted Fund	6	-	11,439	11,439	2,698
Total Funds		10,428	11,439	21,867	19,161

The financial statements were approved by the Board of Trustees on 20th November 2023 and were signed on their behalf by:

Signed:



Esther Morley, Chairperson

Date: 20th November 2023

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

Basis of Preparation and Assessment of Going Concern

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 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

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

Assessment of Going Concern

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

Incoming Resources

Recognition or 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 resource 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 in the same financial period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts In Kind

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

Donated services and facilities

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

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.

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.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g., allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included as the trustees' best estimate of market value.

Pensions

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

Unrestricted Funds

These funds can be used for the general objectives of the charity as set out in the trustees' report. The movements in Unrestricted Funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. Grants are raised for specific purposes within the objects of the charity.

Designated Funds

These funds are funds set aside by the trustees out of Unrestricted Funds for specific purposes or projects.

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on an appropriate basis over their estimated useful lives. The rates and basis applied per annum are as follows:

Equipment: 20 % on a Straight-Line Basis

2. TANGIBLE FIXED ASSETS

The Charity held no Tangible Fixed Assets during this or the previous financial period.

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

Year to 31st March 2022: None

Year to 31st March 2023: None

3. INVESTMENTS

The Charity had no Investments during this or the previous financial period.

4. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total 2022/2023 £	Total 2021/2022 £
Donations, Legacies and Similar Income				
Donations and Gifts	3,706	-	3,706	1,652
Gift Aid Tax Recovered	-	-	-	108
	3,706	-	3,706	1,760
Activities for Generating Funds				
Fundraising Income	-	-	-	-
Clubs	15,967	(742)	15,225	10,823
Rental Income	904	-	904	-
Sale of Equipment	1,252	-	1,252	-
	18,123	(742)	17,381	10,823
Investment Income				
Interest Received	69	-	69	-
	69	-	69	-
Charitable Activities				
Grants	1,000	79,412	80,412	62,143
Training Income	-	-	-	260
	1,000	79,412	80,412	62,403
Total Incoming Resources	22,898	78,671	101,568	74,986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

5. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	Total 2023/2022 £	Total 2021/2022 £
Charitable Activities				
Bank Charges	72	0	72	96
Computer and Website Costs	504	3	507	4,458
Employers Pension Costs	121	0	121	138
Equipment Costs	43	494	537	734
Insurance Costs	459	396	855	1,162
Premises Costs	13,563	2,996	16,559	13,698
Printing, Postage and Stationery	107	37	144	180
Repairs and Maintenance	0	0	0	169
Salaries and Wages	11,805	63,635	75,441	65,109
Staff Clothing	106	59	165	301
Subscriptions	21	132	152	592
Telephone Costs	473	422	895	1,038
Training Costs	266	0	266	418
Travel and Subsistence	85	1,444	1,530	637
Welfare and Refreshments	140	311	451	302
	27,765	69,930	97,695	89,032
Governance Costs				
Legal & Professional fees	507	-	507	518
Independent Examiners Fee	660	-	660	660
	1,167	-	1,167	1,178
Total Resources Expended	28,932	69,930	98,862	90,210

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

6. RESTRICTED FUNDS

	Balance 31-Mar-22 £	Income £	Expenditure £	Transfer £	Balance 31-Mar-23 £
Arnold Clark	-	294	294	-	-
Berkshire Community Foundation	598	2,420	2,567	-	451
Berkshire Masonic Charity	-	107	107	-	-
Boshier Hinton Foundation	-	517	517	-	-
Bracknell Town Council	-	1,500	1,400	-	100
Children in Need	-	9,017	9,017	-	-
Co-Op Community Fund	-	2,588	2,588	-	-
Comic Relief	-	1,489	436	-	1,053
Edward Gostling RPG	-	5,000	4,687	-	313
Foyle Foundation	-	7,500	6,726	-	774
Garfield Weston Foundation	-	5,000	2,786	-	2,214
Heathrow Community Trust	-	3,426	3,426	-	-
Innovation Fund	350	2,277	1,997	-	629
Lewis Communications Ltd	-	833	833	-	-
Lions Club Maidenhead	-	250	250	-	-
Louis Baylis Trust	-	927	865	-	62
Michael Shanly Foundation	-	1,800	228	-	1,572
One Slough	1,750	993	1,332	-	1,411
Prince Philip Trust	-	2,250	2,250	-	-
Pixel Fund	-	2,673	2,673	-	-
Solutions 4 Health	-	27,564	24,707	-	2,857
Tesco Community Grant	-	245	245	-	-
	2,698	78,671	69,930	-	11,439

The restricted funds held are wholly represented by the cash reserves of the CIO.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Cash at Bank and In Hand	10,263	20,745	31,008	40,613
	10,263	20,745	31,008	40,613

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Sundry Debtors	-	3,661	3,661	9,205
Gift Aid Tax Recoverable	-	-	-	8
Prepayments	2,115	144	2,259	1,997
Total Debtors and Prepayments	2,115	3,804	5,919	11,210

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Accrued Expenses	-	2,766	2,766	387
Deferred Income	-	10,139	10,139	27,885
Independent Examiners Fee	660	-	660	660
PAYE and NI	-	182	182	327
Pension Contributions	-	24	24	29
Sundry Creditors	1,290	-	1,290	3,374
	1,950	13,110	15,060	32,662

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO had no long-term liabilities during this financial period.

11. STAFF COSTS AND NUMBERS

	2022/2023 £	2021/2022 £
Gross Wages and Salaries	75,441	65,109
Employer's National Insurance Costs	-	-
Pension Contributions	121	138
	75,561	65,247

	2022/2023	2021/2022
Activities to Further CIO's Objectives	2.15	2.34
Fundraising Activities	0.17	0.07
	2.32	2.41

No employees received emoluments in excess £60,000 (2021/22: None). All employed members of staff are paid through the PAYE system.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

12. TRUSTEES AND OTHER RELATED PARTIES

The only payments made to Trustees, or any persons connected with them, during this financial period relate to reimbursements for items purchased on behalf of the Charity in furthering the Charity's objects. No material transaction took place between the organisation and a Trustee, or any person connected with them.

13. RISK ASSESSMENT

The Trustees 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 Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

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

15. PUBLIC BENEFIT

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