

AUTISM MATTERS

England & Wales - Charity number 1171140

Details

Status Registered

Legal form CIO

Registered 2017-01-16

Register [View on the Charity Commission register](#)

Contact

Address 57 - 59 Mandale Road
Thornaby
Stockton on Tees
TS17 6AE

Phone 01642 601262

Email info@autism-matters.co.uk

Website www.autism-matters.co.uk

Activities

Objects: TO PROMOTE AND IMPROVE FOR THE PUBLIC BENEFIT THE HEALTH AND WELLBEING OF PEOPLE WITH AN AUTISTIC SPECTRUM CONDITION, THEIR FAMILIES AND FRIENDS AND ANYONE WHO SUPPORTS, LIVES OR WORKS WITH SOMEBODY WITH AN AUTISTIC SPECTRUM CONDITION. TO PROVIDE PERSONALISED ADVICE AND SUPPORT FOR PEOPLE WITH AN AUTISTIC SPECTRUM CONDITION.

Activities: Group sessions where the rewards of friendship and communication with other similar to you are well worth it. Short breaks are fun but challenging, and really help develop new life skills, such as sharing, cooperation, patience, and self worth. One to one support is a unique opportunity to explore real life goals, such as managing money, working, volunteering, being more independent.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,314,045	£1,230,934	£210,802	67
2023-12-31	£990,765	£1,017,171	£127,691	49
2022-12-31	£758,684	£736,721	£154,097	31
2021-12-31	£545,764	£508,372	£132,134	35
2020-12-31	£368,425	£302,228	-	-

Trustees

Name	Role	Appointed
AMY ELIZABETH OVEREND	Chair	2017-01-16
Alison Louise Langford		2024-08-05
MELANIE REDHEAD		2017-01-16
Matthew Christopher Bean		2018-09-01

AUTISM MATTERS

England & Wales - Charity number 1171140

Accounts

CHARITY REGISTRATION NUMBER: 1171140

Autism Matters
Financial Statements
31 December 2024

DAVIES TRACEY
Chartered Accountant & statutory auditor
Swan House
Westpoint Road
Teesdale Business Park
Stockton on Tees
TS17 6BP

Autism Matters

Financial Statements

Year ended 31 December 2024

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Autism Matters

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name Autism Matters
Charity registration number 1171140
Principal office 57-59 Mandale Road
Stockton on Tees
TS17 6AE

The trustees

Mr M Bean
Mrs A Langford
Mrs A E Overend
Mrs M Redhead

(Appointed 5 August 2024)

Auditor Davies Tracey
Swan House
Westpoint Road
Teesdale Business Park
Stockton on Tees
TS17 6BP

Structure, governance and management

Autism Matters is a Charitable Incorporated Organisation (CIO), incorporated on 16th January 2017 and is governed by its constitution which was adapted on 4th January 2017. The CIO is administered by a management committee.

The CEO for Autism Matters is Anna Taylor.

Autism Matters

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Objectives and activities

The object(s) of the CIO are

- (1) to promote and improve for the public benefit the health and wellbeing of people with an Autistic Spectrum Condition, their families and friends and anyone who supports, lives or works with somebody with an Autistic Spectrum Condition and (2) to provide personalised advice and support for people with an Autistic Spectrum Condition

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

Achievements and performance

Another fantastic year here at Autism Matters, seeing our team grow and our services develop. Autism Matters provides key support services in the North East of England for Autistic Adults

Autism Matters continue to exclusively support Autistic adults who are diagnosed, undiagnosed or self identify as Autistic.

2024 has been another fantastic year of growth for us and we have again continued to invest in staffing and infrastructure, including developing new communication systems.

Our Newcastle upon Tyne branch celebrated being one year old! This was a huge achievement for us, testing out a replication model we hope to refine over a 2 year period. We do not expect it to be sustainable in its second year, and are prepared to invest additional funding to support its growth from our reserves for year 2 and 3.

Our aim was to impact 10,000 lives and we achieved that through our new branch, current services, our podcast and our social media and online members group.

Autism Matters

Trustees' Annual Report *(continued)*

Year ended 31 December 2024



Our Autism Angels service goes from strength to strength and is now increasing staff and membership and continues to deliver 5 days a week. This year we developed the shop front area of the Angels building and hope to launch this new venture next year..

Our management team has invested in team days and are developing their services and teams with staff training a priority.

Our membership continues to grow and our income growth for 2024 was approx 25% more than 2023. Our trustees continue to support the growth and development of staff teams and branch development and have set the same target of impacting 10,000 lives as we consolidate our reach into 2025.

The trustees would like to thank all of our members, supporters, funders, staff and volunteers who help to make Autism Matters a unique user led charity at the forefront of delivering real person centred individual outcomes.

Key highlights from 2024

770 Social groups delivered to 170 users

11517 hours of PA support delivered

12 short breaks delivered to 65 users

260 Angels service sessions delivered to 14 regular users.

Autism Matters

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Financial review

The results for the period are reflected in the Statement of Financial Activities in the accounts. The accounts for the year show a surplus of £83,111. The reserves stand at £210,802, with free reserves of £167,632.

Reserves Policy

The trustees aim is to expend all funds on their charitable objects; however, they recognise the need to maintain a certain level of reserves as a cushion against possible future difficulties. Free reserves at the level of 6 months running costs would allow the charity to continue its operations while alternative funding sources were sought.

Trustees' responsibilities statement

The trustees 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).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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, of the charity for that period.

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 applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

Autism Matters

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

The trustees' annual report was approved on 31/10/25..... and signed on behalf of the board of trustees by:

m. Redhead

Mrs M Redhead
Trustee

Autism Matters

Independent Auditor's Report to the Trustees of Autism Matters

Year ended 31 December 2024

Opinion

We have audited the financial statements of Autism Matters (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Autism Matters

Independent Auditor's Report to the Trustees of Autism Matters *(continued)*

Year ended 31 December 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Autism Matters

Independent Auditor's Report to the Trustees of Autism Matters *(continued)*

Year ended 31 December 2024

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtaining an understanding of the legal and regulatory frameworks applicable to the charity, such as the Companies Act 2006 and relevant charity and tax legislation, and obtaining an understanding of how the charity complies with those frameworks;
- assessing the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, with audit procedures including: considering internal controls; testing supporting documentation; enquiring of the charity's management; reviewing minutes of trustees' meetings; and obtaining written confirmations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>

This description forms part of our auditors report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Autism Matters

Independent Auditor's Report to the Trustees of Autism Matters *(continued)*

Year ended 31 December 2024

Other matter

The charity took advantage of audit exemption available to smaller charities in respect of the year ended 31 December 2024 and consequently the corresponding figures in these financial statements are unaudited.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



For and on behalf of
Davies Tracey
Chartered Accountants
Statutory Auditor
Swan House
Westpoint Road
Teesdale Business Park
Stockton on Tees
TS17 6BP

Davies Tracey is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

31/12/25

Autism Matters

Statement of Financial Activities

Year ended 31 December 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	4	14,541	–	14,541	23,621
Charitable activities	5	1,297,657	–	1,297,657	959,704
Other trading activities	6	–	–	–	6,316
Investment income	7	1,847	–	1,847	1,124
Total income		<u>1,314,045</u>	<u>–</u>	<u>1,314,045</u>	<u>990,765</u>
Expenditure					
Expenditure on charitable activities	8,9	1,229,150	1,784	1,230,934	1,017,171
Total expenditure		<u>1,229,150</u>	<u>1,784</u>	<u>1,230,934</u>	<u>1,017,171</u>
Net income/(expenditure) and net movement in funds		<u>84,895</u>	<u>(1,784)</u>	<u>83,111</u>	<u>(26,406)</u>
Reconciliation of funds					
Total funds brought forward		125,907	1,784	127,691	154,097
Total funds carried forward		<u>210,802</u>	<u>–</u>	<u>210,802</u>	<u>127,690</u>

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

The notes on pages 13 to 23 form part of these financial statements.

Autism Matters

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	11,789	7,311
Current assets			
Debtors	14	164,553	68,613
Cash at bank and in hand		83,951	105,639
		<u>248,504</u>	<u>174,252</u>
Creditors: amounts falling due within one year	15	49,491	53,872
Net current assets		<u>199,013</u>	<u>120,380</u>
Total assets less current liabilities		<u>210,802</u>	<u>127,691</u>
Net assets		<u>210,802</u>	<u>127,691</u>
Funds of the charity			
Restricted funds		–	1,784
Unrestricted funds		210,802	125,906
Total charity funds	18	<u>210,802</u>	<u>127,690</u>

These financial statements were approved by the board of trustees and authorised for issue on 31/10/25, and are signed on behalf of the board by:

M. Redhead

Mrs M Redhead
Trustee

The notes on pages 13 to 23 form part of these financial statements.

Autism Matters

Statement of Cash Flows

Year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure)	83,111	(26,406)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,006	2,871
Other interest receivable and similar income	(1,847)	(1,124)
Interest payable and similar charges	390	194
Accrued income	(70,473)	–
<i>Changes in:</i>		
Trade and other debtors	(16,966)	(18,546)
Trade and other creditors	(12,882)	52,841
Cash generated from operations	(15,661)	9,830
Interest paid	(390)	(194)
Interest received	1,847	1,124
Net cash (used in)/from operating activities	<u>(14,204)</u>	<u>10,760</u>
Cash flows from investing activities		
Purchase of tangible assets	(7,484)	(2,274)
Net cash used in investing activities	<u>(7,484)</u>	<u>(2,274)</u>
Net (decrease)/increase in cash and cash equivalents	(21,688)	8,486
Cash and cash equivalents at beginning of year	105,639	97,153
Cash and cash equivalents at end of year	<u>83,951</u>	<u>105,639</u>

The notes on pages 13 to 23 form part of these financial statements.

Autism Matters

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Newtown Community Resource Centre, Durham Road, Stockton on Tees, TS19 0DE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	14,541	–	14,541

Autism Matters

Notes to the Financial Statements (continued)

Year ended 31 December 2024

4. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Small Sparks	–	–	–
Awards For All	–	–	–
North Star Housing	–	–	–
	<u>14,541</u>	<u>–</u>	<u>14,541</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	6,668	–	6,668
Grants			
Small Sparks	–	4,940	4,940
Awards For All	–	9,810	9,810
North Star Housing	–	2,203	2,203
	<u>6,668</u>	<u>16,953</u>	<u>23,621</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sale of goods/services as part of direct charitable activities	71	71	121	121
PA Service	381,340	381,340	276,886	276,886
Respite Service	95,160	95,160	76,555	76,555
Social Group	729,420	729,420	527,897	527,897
Other income from charitable activities	1,429	1,429	3,631	3,631
Angels	86,877	86,877	74,614	74,614
Rent income	3,360	3,360	–	–
	<u>1,297,657</u>	<u>1,297,657</u>	<u>959,704</u>	<u>959,704</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	–	–	6,316	6,316

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	1,847	1,847	1,124	1,124

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activity	1,191,812	1,784	1,193,596
Support costs	37,338	–	37,338
	<u>1,229,150</u>	<u>1,784</u>	<u>1,230,934</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activity	980,275	15,169	995,444
Support costs	21,728	–	21,727
	<u>1,002,003</u>	<u>15,169</u>	<u>1,017,171</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Activity	1,193,596	–	1,193,596	995,444
Governance costs	–	37,338	37,338	21,727
	<u>1,193,596</u>	<u>37,338</u>	<u>1,230,934</u>	<u>1,017,171</u>

10. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	3,006	2,871
Operating lease rentals	25,500	–
Fees payable for the audit of the financial statements	7,200	–

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	677,543	505,896
Social security costs	41,251	28,530
Employer contributions to pension plans	16,026	12,428
Other employee benefits	152	—
	<u>734,972</u>	<u>546,854</u>

The average head count of employees during the year was 67 (2023: 56).

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>1</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £75,337 (2023:£68,800).

12. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.
- no trustee expenses have been incurred.

13. Tangible fixed assets

	Fixtures and fittings	Equipment	Total
	£	£	£
Cost			
At 1 January 2024	7,029	7,323	14,352
Additions	4,188	3,296	7,484
At 31 December 2024	<u>11,217</u>	<u>10,619</u>	<u>21,836</u>
Depreciation			
At 1 January 2024	4,566	2,475	7,041
Charge for the year	1,406	1,600	3,006
At 31 December 2024	<u>5,972</u>	<u>4,075</u>	<u>10,047</u>
Carrying amount			
At 31 December 2024	<u>5,245</u>	<u>6,544</u>	<u>11,789</u>
At 31 December 2023	<u>2,463</u>	<u>4,848</u>	<u>7,311</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

14. Debtors

	2024	2023
	£	£
Trade debtors	70,420	68,613
Prepayments and accrued income	94,133	—
	<u>164,553</u>	<u>68,613</u>

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	644	—
Accruals and deferred income	47,968	50,009
Social security and other taxes	—	3,386
Other creditors	479	477
Other creditors	400	—
	<u>49,491</u>	<u>53,872</u>

16. Deferred income

	2024	2023
	£	£
Amount deferred in year	<u>38,687</u>	<u>49,229</u>

The deferred income relates to income received in advance for respite due to take place next year.

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £16,026 (2023: £12,428).

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 24	Income £	Expenditure £	Transfers £	At 31 December r 2024 £
General funds	82,737	1,314,045	(1,229,150)	–	167,632
Redundancy Reserve	43,170	–	–	–	43,170
	<u>125,907</u>	<u>1,314,045</u>	<u>(1,229,150)</u>	<u>–</u>	<u>210,802</u>

	At 1 January 20 23	Income £	Expenditure £	Transfers £	At 31 December 2023 £
General funds	122,324	973,812	(1,002,003)	(11,397)	82,736
Redundancy Reserve	31,773	–	–	11,397	43,170
	<u>154,097</u>	<u>973,812</u>	<u>(1,002,003)</u>	<u>–</u>	<u>125,906</u>

Restricted funds

	At 1 January 20 24	Income £	Expenditure £	Transfers £	At 31 December r 2024 £
Small Sparks	–	–	–	–	–
Awards For All	–	–	–	–	–
North Star Housing	1,784	–	(1,784)	–	–
	<u>1,784</u>	<u>–</u>	<u>(1,784)</u>	<u>–</u>	<u>–</u>

	At 1 January 20 23	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Small Sparks	–	4,940	(4,940)	–	–
Awards For All	–	9,810	(9,810)	–	–
North Star Housing	–	2,203	(419)	–	1,784
	<u>–</u>	<u>16,953</u>	<u>(15,169)</u>	<u>–</u>	<u>1,784</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	11,789	–	11,789
Current assets	248,504	–	248,504
Creditors less than 1 year	(49,491)	–	(49,491)
Net assets	<u>210,802</u>	<u>–</u>	<u>210,802</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	7,311	–	7,311
Current assets	172,468	1,784	174,252
Creditors less than 1 year	(53,872)	–	(53,872)
Net assets	<u>125,907</u>	<u>1,784</u>	<u>127,691</u>

20. Analysis of changes in net debt

	At 1 Jan 2024 £	Cash flows £	At 31 Dec 2024 £
Cash at bank and in hand	<u>105,639</u>	<u>(21,638)</u>	<u>83,951</u>

21. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	26,500	–
Later than 1 year and not later than 5 years	103,250	–
	<u>129,750</u>	<u>–</u>

The Charity has entered into 2 rental lease agreements as lessee.

The main building lease runs for 5 years from November 24- November 2029 at £16,500 per annum.

The Angels building lease runs for 6 years from April 23- April 29 at £10,000 per annum with a first year discount of £1000.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

22. Related parties

SJ Accounting Services (NE) Ltd

(a) Trustee Amy Overend is a director of SJ Accounting with a 10% shareholding during the year.
(b) SJ Accounting invoiced Autism Matters £10,225 in the financial year for the provision of bookkeeping, payroll and accounting services. (c) At the year end £644 was outstanding for December 24 services.

Transformation Matters Ltd

(a) CEO Anna Taylor is the sole shareholder of Transformation Matters with significant influence and control.

(b) Transformation Matters invoiced Autism Matters £19,700 in the financial year for the provision of respite accommodation, therapy and training services. (c) At the year end there was no outstanding balance due.

Document Activity Report

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AUTISM MATTERS

England & Wales - Charity number 1171140

Accounts

Autism Matters
Unaudited Financial Statements
31 December 2023

Autism Matters

Financial Statements

Year ended 31 December 2023

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Autism Matters

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	Autism Matters
Charity registration number	1171140
Principal office	57-59 Mandale Road Stockton on Tees TS17 6AE

The trustees

Mrs A E Overend
Mr A Redhead
Mrs M Redhead

Independent examiner	SJ Accounting Services (NE) Ltd 3 Galava Walk Ingleby Barwick Stockton on Tees TS17 5JD
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Structure, governance and management

Autism Matters is a Charitable Incorporated Organisation (CIO), incorporated on 16th January 2017 and is governed by its constitution which was adapted on 4th January 2017. The CIO is administered by a management committee.

Objectives and activities

The object(s) of the CIO are

- (1) to promote and improve for the public benefit the health and wellbeing of people with an Autistic Spectrum Condition, their families and friends and anyone who supports, lives or works with somebody with an Autistic Spectrum Condition and
- (2) to provide personalised advice and support for people with an Autistic Spectrum Condition

Autism Matters

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Achievements and performance

Autism Matters continue to exclusively support Autistic adults who are diagnosed, undiagnosed or self identify as Autistic.

2023 has been another rapid year of growth for us and we have again continued to invest in staffing and infrastructure, including automation of our systems.

Our first branch was launched in Newcastle upon Tyne on 1st April for World Autism Day, with the help of an Awards for all grant. This was a huge achievement for us, testing out a replication model we hope to refine over a 2 year period. We do not expect it to be sustainable in its first year, and are prepared to invest additional funding to support its growth from our reserves for year 1 and 2.

We also saw our lockdown plans of producing a podcast come to life, and secured some funding from the Small Sparks grant to plan and launch our own podcast.

Our aim was to impact 10,000 lives and we achieved that through our new branch, current services, our podcast and our social media and online members group.

Our Autism Angels service has been the focus for our fundraising team this year, and we have secured a long term lease of a suitable building next door to AMHQ for the service to develop. We were supported by North Star housing to develop this service with some much needed equipment.

The Angels service goes from strength to strength and is now increasing from 3 days a week to 5 days a week. Next year we hope to develop the shop front area of the Angels building.

Our fundraising team established a series of events over this year that we hope will be annual events, including a Christmas fayre. The team continues to recruit volunteers and have established a robust plan for the coming year.

Our management team increased by 2 new staff, A full time Manager was recruited for our Social Groups In Teesside and a Part time Manager for our new branch in Newcastle.

Our membership continues to grow and our income growth for 2023 was 28% more than 2022.

Our trustees continue to support the growth and development of staff teams and branch development and have set the same target of impacting 10,000 lives as we consolidate our reach into 2024.

The trustees would like to thank all of our members, supporters, funders, staff and volunteers who help to make Autism Matters a unique user led charity at the forefront of delivering real person centred individual outcomes.

Financial review

The results for the period are reflected in the Statement of Financial Activities in the accounts. The accounts for the year show a deficit of £26,406. The reserves stand at £125,906, with free reserves of £82,736.

Reserves Policy

The trustees aim is to expend all funds on their charitable objects; however, they recognise the need to maintain a certain level of reserves as a cushion against possible future difficulties. Free reserves at the level of 6 months running costs would allow the charity to continue it's operations while alternative funding sources were sought.

Autism Matters

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

The trustees' annual report was approved on 18th September 2024 and signed on behalf of the board of trustees by:

Mrs M Redhead
Trustee

Autism Matters

Independent Examiner's Report to the Trustees of Autism Matters

Year ended 31 December 2023

I report on the financial statements for the year ended 31 December 2023, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

SJ Accounting Services (NE) Ltd
Independent Examiner

3 Galava Walk
Ingleby Barwick
Stockton on Tees
TS17 5JD

Autism Matters

Statement of Financial Activities

Year ended 31 December 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	6,668	16,953	23,621	1,151
Charitable activities	5	959,704	–	959,704	752,219
Other trading activities	6	6,316	–	6,316	5,288
Investment income	7	1,124	–	1,124	26
Total income		<u>973,812</u>	<u>16,953</u>	<u>990,765</u>	<u>758,684</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>1,002,003</u>	<u>15,169</u>	<u>1,017,171</u>	<u>736,721</u>
Total expenditure		<u>1,002,003</u>	<u>15,169</u>	<u>1,017,171</u>	<u>736,721</u>
Net (expenditure)/income and net movement in funds		<u>(28,191)</u>	<u>1,784</u>	<u>(26,406)</u>	<u>21,963</u>
Reconciliation of funds					
Total funds brought forward		154,097	–	154,097	132,134
Total funds carried forward		<u>125,906</u>	<u>1,784</u>	<u>127,690</u>	<u>154,097</u>

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

The notes on pages 7 to 15 form part of these financial statements.

Autism Matters

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	7,311	7,908
Current assets			
Debtors	15	68,613	50,067
Cash at bank and in hand		105,639	97,153
		<u>174,252</u>	<u>147,220</u>
Creditors: amounts falling due within one year	16	<u>53,872</u>	<u>1,031</u>
Net current assets		<u>120,380</u>	<u>146,189</u>
Total assets less current liabilities		<u>127,691</u>	<u>154,097</u>
Net assets		<u>127,691</u>	<u>154,097</u>
Funds of the charity			
Restricted funds		1,784	–
Unrestricted funds		<u>125,907</u>	<u>154,097</u>
Total charity funds	19	<u>127,691</u>	<u>154,097</u>

These financial statements were approved by the board of trustees and authorised for issue on 18th September 2024, and are signed on behalf of the board by:

Mrs M Redhead
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Autism Matters

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Newtown Community Resource Centre, Durham Road, Stockton on Tees, TS19 0DE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	6,668	–	6,668
Grants			
Small Sparks	–	4,940	4,940
Awards For All	–	9,810	9,810
North Star Housing	–	2,203	2,203
	<u>6,668</u>	<u>16,953</u>	<u>23,621</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	1,151	–	1,151
Grants			
Small Sparks	–	–	–
Awards For All	–	–	–
North Star Housing	–	–	–
	<u>1,151</u>	<u>–</u>	<u>1,151</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	121	121	1,296	1,296
PA Service	276,886	276,886	190,694	190,694
Respite Service	76,555	76,555	100,023	100,023
Social Group	527,897	527,897	416,024	416,024
Other income from charitable activities	3,631	3,631	2,112	2,112
Angels	74,614	74,614	42,070	42,070
	<u>959,704</u>	<u>959,704</u>	<u>752,219</u>	<u>752,219</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	<u>6,316</u>	<u>6,316</u>	<u>5,288</u>	<u>5,288</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>1,124</u>	<u>1,124</u>	<u>26</u>	<u>26</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activity type 1	980,275	15,169	995,444
Support costs	21,728	–	21,727
	<u>1,002,003</u>	<u>15,169</u>	<u>1,017,171</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Activity type 1	705,991	1,802	707,793
Support costs	28,928	–	28,928
	<u>734,919</u>	<u>1,802</u>	<u>736,721</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Activity type 1	995,444	–	995,444	707,793
Governance costs	–	21,727	21,727	28,928
	<u>995,444</u>	<u>21,727</u>	<u>1,017,171</u>	<u>736,721</u>

10. Net (expenditure)/income

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

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>2,871</u>	<u>2,416</u>

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>900</u>	<u>750</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	505,896	365,260
Social security costs	28,530	21,824
Employer contributions to pension plans	12,428	8,838
	<u>546,854</u>	<u>395,922</u>

The average head count of employees during the year was 56 (2022: 31).

The number of employees whose remuneration for the year fell within the following bands, were:

	2023	2022
	No.	No.
£60,000 to £69,999	1	1
£70,000 to £79,999	–	1
	<u>1</u>	<u>2</u>

13. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 January 2023	7,029	5,049	12,078
Additions	–	2,274	2,274
At 31 December 2023	<u>7,029</u>	<u>7,323</u>	<u>14,352</u>
Depreciation			
At 1 January 2023	3,160	1,010	4,170
Charge for the year	1,406	1,465	2,871
At 31 December 2023	<u>4,566</u>	<u>2,475</u>	<u>7,041</u>
Carrying amount			
At 31 December 2023	<u>2,463</u>	<u>4,848</u>	<u>7,311</u>
At 31 December 2022	<u>3,869</u>	<u>4,039</u>	<u>7,908</u>

15. Debtors

	2023	2022
	£	£
Trade debtors	<u>68,613</u>	<u>50,067</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	50,009	780
Social security and other taxes	3,386	251
Other creditors	477	–
	<u>53,872</u>	<u>1,031</u>

17. Deferred income

	2023	2022
	£	£
Amount deferred in year	<u>49,229</u>	<u>–</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £12,428 (2022: £8,838).

19. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 23	Income £	Expenditure £	Transfers £	At 31 December r 2023 £
General funds	122,324	973,812	(1,002,003)	(11,397)	82,736
Redundancy Reserve	31,773	–	–	11,397	43,170
	<u>154,097</u>	<u>973,812</u>	<u>(1,002,003)</u>	<u>–</u>	<u>125,906</u>

	At 1 January 20 22	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General funds	111,498	758,684	(734,919)	(12,939)	122,324
Redundancy Reserve	18,834	–	–	12,939	31,773
	<u>130,332</u>	<u>758,684</u>	<u>(734,919)</u>	<u>–</u>	<u>154,097</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 20 23	Income £	Expenditure £	Transfers £	At 31 December r 2023 £
Small Sparks	–	4,940	(4,940)	–	–
Awards For All	–	9,810	(9,810)	–	–
North Star Housing	–	2,203	(419)	–	1,784
Rank Foundation	–	–	–	–	–
	–	<u>16,953</u>	<u>(15,169)</u>	–	<u>1,784</u>

	At 1 January 20 22	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Small Sparks	–	–	–	–	–
Awards For All	–	–	–	–	–
North Star Housing	–	–	–	–	–
Rank Foundation	1,802	–	(1,802)	–	–
	<u>1,802</u>	–	<u>(1,802)</u>	–	–

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	7,311	–	7,311
Current assets	172,468	1,784	174,252
Creditors less than 1 year	(53,872)	–	(53,872)
Net assets	<u>125,907</u>	<u>1,784</u>	<u>127,691</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	7,908	–	7,908
Current assets	146,189	–	146,189
Creditors less than 1 year	–	–	–
Net assets	<u>154,097</u>	–	<u>154,097</u>

AUTISM MATTERS

England & Wales - Charity number 1171140

Accounts

Autism Matters
Unaudited Financial Statements
31 December 2022

Autism Matters

Financial Statements

Year ended 31 December 2022

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Autism Matters

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	Autism Matters
Charity registration number	1171140
Principal office	57-59 Mandale Road Stockton on Tees TS17 6AE

The trustees

Mrs A E Overend
Mr A Redhead
Mrs M Redhead

Independent examiner	SJ Accounting Services (NE) Ltd 3 Galava Walk Ingleby Barwick Stockton on Tees TS17 5JD
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Structure, governance and management

Autism Matters is a Charitable Incorporated Organisation (CIO), incorporated on 16th January 2017 and is governed by its constitution which was adapted on 4th January 2017. The CIO is administered by a management committee.

Objectives and activities

The object(s) of the CIO are

- (1) to promote and improve for the public benefit the health and wellbeing of people with an Autistic Spectrum Condition, their families and friends and anyone who supports, lives or works with somebody with an Autistic Spectrum Condition and
- (2) to provide personalised advice and support for people with an Autistic Spectrum Condition.

Autism Matters

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Achievements and performance

2022 has been another year of rapid growth for Autism Matters. We have had to manage that growth by focussing on internal structures and recruitment. Recruitment has been difficult, not only for us, but the whole social care sector, so we have increased our employee support and concentrated on employee welfare. We have become a mindful employer and have wellness action plans in place. We have improved our training programmes and have a number of providers covering mandatory and additional training.

We have had a record number of referrals to our services across the board, and invested heavily in staffing, and infrastructure this year, building a framework for replication in 2023.

Our income growth for 2022 was a 28% increase on 2021 income.

We have invested in external consultancy and benefitted from the management team reducing their direct delivery of services moving to supporting and upskilling staff who are delivering.

We have big plans, and 2023 will see those plans come to be, with our first replication of services being launched in Newcastle upon Tyne.

2022 was our 10th year, and we celebrated with a huge party for all of our members, families and supporters. We have developed a new fundraising strategy and have recruited a Fundraiser, who will be recruiting volunteers to support that function. We are planning to hold annual events under that team's remit.

Our trustees continue to support the management team, and together we are aiming to impact 10,000 lives in 2023.

Financial review

The results for the period are reflected in the Statement of Financial Activities in the accounts. The accounts for the year show a surplus of £21,963. The reserves stand at £154,097, with free reserves of £122,324.

Reserves Policy

The trustees aim is to expend all funds on their charitable objects; however, they recognise the need to maintain a certain level of reserves as a cushion against possible future difficulties. Free reserves at the level of 6 months running costs would allow the charity to continue its operations while alternative funding sources were sought.

Autism Matters

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

The trustees' annual report was approved on 18th May 2023 and signed on behalf of the board of trustees by:

Mrs M Redhead
Trustee

Autism Matters

Independent Examiner's Report to the Trustees of Autism Matters

Year ended 31 December 2022

I report on the financial statements for the year ended 31 December 2022, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

SJ Accounting Services (NE) Ltd
Independent Examiner

3 Galava Walk
Ingleby Barwick
Stockton on Tees
TS17 5JD

Autism Matters

Statement of Financial Activities

Year ended 31 December 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Income and endowments	Note				
Donations and legacies	4	1,151	–	1,151	80,141
Charitable activities	5	752,219	–	752,219	465,623
Other trading activities	6	5,288	–	5,288	–
Investment income	7	26	–	26	–
Total income		<u>758,684</u>	<u>–</u>	<u>758,684</u>	<u>545,764</u>
Expenditure					
Expenditure on charitable activities	8,9	734,919	1,802	736,721	508,372
Total expenditure		<u>734,919</u>	<u>1,802</u>	<u>736,721</u>	<u>508,372</u>
Net income and net movement in funds		<u>23,765</u>	<u>(1,802)</u>	<u>21,963</u>	<u>37,392</u>
Reconciliation of funds					
Total funds brought forward		130,332	1,802	132,134	94,742
Total funds carried forward		<u>154,097</u>	<u>–</u>	<u>154,097</u>	<u>132,134</u>

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

The notes on pages 7 to 15 form part of these financial statements.

Autism Matters

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	7,908	5,275
Current assets			
Debtors	15	50,067	28,243
Cash at bank and in hand		97,153	99,334
		<u>147,220</u>	<u>127,577</u>
Creditors: amounts falling due within one year	16	<u>1,031</u>	<u>718</u>
Net current assets		<u>146,189</u>	<u>126,859</u>
Total assets less current liabilities		<u>154,097</u>	<u>132,134</u>
Net assets		<u>154,097</u>	<u>132,134</u>
Funds of the charity			
Restricted funds		–	1,802
Unrestricted funds		<u>154,097</u>	<u>130,332</u>
Total charity funds	18	<u>154,097</u>	<u>132,134</u>

These financial statements were approved by the board of trustees and authorised for issue on 18th May 2023, and are signed on behalf of the board by:

Mrs M Redhead
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Autism Matters

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Newtown Community Resource Centre, Durham Road, Stockton on Tees, TS19 0DE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations type 1	1,151	–	1,151
Grants			
Rank Foundation	–	–	–
Job Retention Scheme	–	–	–
	<u>1,151</u>	<u>–</u>	<u>1,151</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations type 1	1,809	–	1,809
Grants			
Rank Foundation	–	24,900	24,900
Job Retention Scheme	53,432	–	53,432
	<u>55,241</u>	<u>24,900</u>	<u>80,141</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of goods/services as part of direct charitable activities	1,296	1,296	–	–
PA Service	190,694	190,694	98,500	98,500
Respite Service	100,023	100,023	83,515	83,515
Social Group	416,024	416,024	255,709	255,709
Eggs Income	–	–	2,207	2,207
Other income from charitable activities	2,112	2,112	1,340	1,340
Angels	42,070	42,070	24,352	24,352
	<u>752,219</u>	<u>752,219</u>	<u>465,623</u>	<u>465,623</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	5,288	5,288	–	–

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable type 1	26	26	–	–

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Activity type 1	705,991	1,802	707,793
Support costs	28,928	–	28,928
	<u>734,919</u>	<u>1,802</u>	<u>736,721</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activity type 1	473,342	23,098	496,440
Support costs	11,932	–	11,932
	<u>485,274</u>	<u>23,098</u>	<u>508,372</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Activity type 1	707,793	–	707,793	496,440
Governance costs	–	28,928	28,928	11,932
	<u>707,793</u>	<u>28,928</u>	<u>736,721</u>	<u>508,372</u>

10. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>2,416</u>	<u>1,406</u>

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>750</u>	<u>600</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	365,260	252,172
Social security costs	21,824	15,331
Employer contributions to pension plans	8,838	5,952
	<u>395,922</u>	<u>273,455</u>

The average head count of employees during the year was 31 (2021: 35).

The number of employees whose remuneration for the year fell within the following bands, were:

	2022	2021
	No.	No.
£60,000 to £69,999	1	1
£70,000 to £79,999	1	1
	<u>2</u>	<u>2</u>

13. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 January 2022	7,029	–	7,029
Additions	–	5,049	5,049
At 31 December 2022	<u>7,029</u>	<u>5,049</u>	<u>12,078</u>
Depreciation			
At 1 January 2022	1,754	–	1,754
Charge for the year	1,406	1,010	2,416
At 31 December 2022	<u>3,160</u>	<u>1,010</u>	<u>4,170</u>
Carrying amount			
At 31 December 2022	<u>3,869</u>	<u>4,039</u>	<u>7,908</u>
At 31 December 2021	<u>5,275</u>	–	<u>5,275</u>

15. Debtors

	2022	2021
	£	£
Trade debtors	<u>50,067</u>	<u>28,243</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	780	718
Social security and other taxes	251	–
	<u>1,031</u>	<u>718</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,838 (2021: £5,952).

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 22 £	Income £	Expenditure £	Transfers £	At 31 December r 2022 £
General funds	111,498	758,684	(734,919)	(12,939)	122,324
Redundancy Reserve	18,834	–	–	12,939	31,773
	<u>130,332</u>	<u>758,684</u>	<u>(734,919)</u>	<u>–</u>	<u>154,097</u>

	At 1 January 20 21 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
General funds	78,142	520,864	(485,274)	(2,234)	111,498
Redundancy Reserve	16,600	–	–	2,234	18,834
	<u>94,742</u>	<u>520,864</u>	<u>(485,274)</u>	<u>–</u>	<u>130,332</u>

Restricted funds

	At 1 January 20 22 £	Income £	Expenditure £	Transfers £	At 31 December r 2022 £
Rank Foundation	1,802	–	(1,802)	–	–

	At 1 January 20 21 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Rank Foundation	–	24,900	(23,098)	–	1,802

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	7,908	–	7,908
Current assets	146,189	–	146,189
Net assets	<u>154,097</u>	<u>–</u>	<u>154,097</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	5,275	–	5,275
Current assets	125,057	1,802	126,859
Net assets	<u>130,332</u>	<u>1,802</u>	<u>132,134</u>

AUTISM MATTERS

England & Wales - Charity number 1171140

Accounts

Autism Matters

Unaudited Financial Statements

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Autism Matters

Financial Statements

Year ended 31 December 2021

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Autism Matters

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	Autism Matters
Charity registration number	1171140
Principal office	57-59 Mandale Road Stockton on Tees TS17 6AE

The trustees

Mrs A E Overend
Mr A Redhead
Mrs M Redhead

Independent examiner	SJ Accounting Services (NE) Ltd 3 Galava Walk Ingleby Barwick Stockton on Tees TS17 5JD
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Structure, governance and management

Autism Matters is a Charitable Incorporated Organisation (CIO), incorporated on 16th January 2017 and is governed by its constitution which was adapted on 4th January 2017. The CIO is administered by a management committee.

Objectives and activities

The object(s) of the CIO are

- (1) to promote and improve for the public benefit the health and wellbeing of people with an Autistic Spectrum Condition, their families and friends and anyone who supports, lives or works with somebody with an Autistic Spectrum Condition and (2) to provide personalised advice and support for people with an Autistic Spectrum Condition

Autism Matters

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Achievements and performance

2021 Has been a record year for us as a charity. In our ninth year we have had the most services, members and growth in our history. Despite a year that started with another national and local lockdown due to the covid 19 pandemic, we continued to provide much needed support for our members and were still able to take new referrals on board. Our income has increased by 32% from last year. A phenomenal increase in this climate, and perhaps a reflection on how hard the pandemic has hit in our community, especially affecting our members mental health.

As we learn to live with Covid, and rely on our established policies and procedures, we are able to concentrate on continuing to provide excellent services for our members.

Everything we deliver continues to be co-produced with Autistic adults.

With such growth we also have had increased costs, so recruitment has been a high priority this year. Our staff team has gone from 15 to 30. We have been proactive in our recruitment of Autistic adults, and have advertised for and recruited Autistic staff and volunteers into our team, a truly diverse group, representing the population we serve. Our CEO of the charity, I also was diagnosed Autistic this year at 55 years old. This was not a surprise to her, as she has self identified as Autistic for a number of years now. Leading this charity alongside our management team and board of trustees, she states she is truly honoured and able to represent a user led organisation.

Our internal operating systems have had an overhaul, and we now have new processes in place to manage such growth. Our long term aims are to replicate our services in other areas of the country, and we are on track to develop this over the next year.

We have been able to experiment and explore new ideas around developing new services this year. Creative ideas have been trailed and will be developed over the coming year.

We are grateful for the excellent support from our members, their families and the support available from grants and foundations to ensure we can continue to grow and develop, retain and grow our staff team, and deliver our innovative user led services.

Financial review

The results for the period are reflected in the Statement of Financial Activities in the accounts. The accounts for the year show a surplus of £37,392. The reserves stand at £132,134, with £130,332 being unrestricted funds with free reserves of £111,498.

Reserves Policy

The trustees aim is to expend all funds on their charitable objects; however, they recognise the need to maintain a certain level of reserves as a cushion against possible future difficulties. Free reserves at the level of 6 months running costs would allow the charity to continue it's operations while alternative funding sources were sought.

Autism Matters

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

The trustees' annual report was approved on 12th May 2022 and signed on behalf of the board of trustees by:

Mrs M Redhead
Trustee

Autism Matters

Independent Examiner's Report to the Trustees of Autism Matters

Year ended 31 December 2021

I report on the financial statements for the year ended 31 December 2021, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

SJ Accounting Services (NE) Ltd
Independent Examiner

3 Galava Walk
Ingleby Barwick
Stockton on Tees
TS17 5JD

Autism Matters

Statement of Financial Activities

Year ended 31 December 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	55,241	24,900	80,141	86,269
Charitable activities	5	465,623	–	465,623	282,156
Total income		<u>520,864</u>	<u>24,900</u>	<u>545,764</u>	<u>368,425</u>
Expenditure					
Expenditure on charitable activities	6,7	485,274	23,098	508,372	302,228
Total expenditure		<u>485,274</u>	<u>23,098</u>	<u>508,372</u>	<u>302,228</u>
Net income and net movement in funds		<u>35,590</u>	<u>1,802</u>	<u>37,392</u>	<u>66,197</u>
Reconciliation of funds					
Total funds brought forward		94,742	–	94,742	28,545
Total funds carried forward		<u>130,332</u>	<u>1,802</u>	<u>132,134</u>	<u>94,742</u>

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

The notes on pages 7 to 15 form part of these financial statements.

Autism Matters

Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	12	5,275	6,681
Current assets			
Debtors	13	28,243	13,088
Cash at bank and in hand		99,334	79,851
		<u>127,577</u>	<u>92,939</u>
Creditors: amounts falling due within one year	14	<u>718</u>	<u>4,878</u>
Net current assets		126,859	88,061
Total assets less current liabilities		<u>132,134</u>	<u>94,742</u>
Net assets		<u>132,134</u>	<u>94,742</u>
Funds of the charity			
Restricted funds		1,802	–
Unrestricted funds		<u>130,332</u>	<u>94,742</u>
Total charity funds	16	<u>132,134</u>	<u>94,742</u>

These financial statements were approved by the board of trustees and authorised for issue on 12th May 2022, and are signed on behalf of the board by:

Mrs M Redhead
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Autism Matters

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Newtown Community Resource Centre, Durham Road, Stockton on Tees, TS19 0DE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations type 1	1,809	–	1,809
Grants			
Rank Foundation	–	24,900	24,900
Community Foundation County Durham	–	–	–
SBC Covid Grant	–	–	–
Covid 19 Grant	–	–	–
Job Retention Scheme	53,432	–	53,432
	<u>55,241</u>	<u>24,900</u>	<u>80,141</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations type 1	3,768	–	3,768
Grants			
Rank Foundation	–	1,500	1,500
Community Foundation County Durham	–	5,000	5,000
SBC Covid Grant	10,000	–	10,000
Covid 19 Grant	10,000	–	10,000
Job Retention Scheme	56,001	–	56,001
	<u>79,769</u>	<u>6,500</u>	<u>86,269</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
PA Service	98,500	98,500	50,228	50,228
Respite Service	83,515	83,515	19,923	19,923
Social Group	255,709	255,709	210,109	210,109
Eggs Income	2,207	2,207	1,865	1,865
Other income from charitable activities type 5	1,340	1,340	31	31
Angels	24,352	24,352	–	–
	<u>465,623</u>	<u>465,623</u>	<u>282,156</u>	<u>282,156</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activity type 1	473,342	23,098	496,440
Support costs	11,932	–	11,932
	<u>485,274</u>	<u>23,098</u>	<u>508,372</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Activity type 1	292,183	6,500	292,857
Support costs	3,545	–	9,371
	<u>295,728</u>	<u>6,500</u>	<u>302,228</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Activity type 1	496,440	–	496,440	292,857
Governance costs	–	11,932	11,932	9,371
	<u>496,440</u>	<u>11,932</u>	<u>508,372</u>	<u>302,228</u>

8. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>1,406</u>	<u>348</u>

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	252,172	156,011
Social security costs	15,331	6,053
Employer contributions to pension plans	5,952	3,524
Other employee benefits	–	25
	<u>273,455</u>	<u>165,613</u>

The average head count of employees during the year was 35 (2020: 17).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

12. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2021 and 31 December 2021	7,029
Depreciation	
At 1 January 2021	348
Charge for the year	1,406
At 31 December 2021	<u>1,754</u>
Carrying amount	
At 31 December 2021	<u>5,275</u>
At 31 December 2020	<u>6,681</u>

13. Debtors

	2021 £	2020 £
Trade debtors	<u>28,243</u>	<u>13,088</u>

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	718	806
Social security and other taxes	—	4,072
	<u>718</u>	<u>4,878</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,952 (2020: £3,524).

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 21	Income £	Expenditure £	Transfers £	At 31 December r 2021 £
General funds	78,142	520,864	(485,274)	(2,234)	111,498
Redundancy Reserve	16,600	–	–	2,234	18,834
	<u>94,742</u>	<u>520,864</u>	<u>(485,274)</u>	<u>–</u>	<u>130,332</u>

	At 1 January 20 20	Income £	Expenditure £	Transfers £	At 31 December 2020 £
General funds	14,299	361,925	(295,728)	(2,354)	78,142
Redundancy Reserve	14,246	–	–	2,354	16,600
	<u>28,545</u>	<u>361,925</u>	<u>(295,728)</u>	<u>–</u>	<u>94,742</u>

Restricted funds

	At 1 January 20 21	Income £	Expenditure £	Transfers £	At 31 December r 2021 £
Rank Foundation	–	24,900	(23,098)	–	1,802
Community Foundation County Durham	–	–	–	–	–
	<u>–</u>	<u>24,900</u>	<u>(23,098)</u>	<u>–</u>	<u>1,802</u>

	At 1 January 20 20	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Rank Foundation	–	1,500	(1,500)	–	–
Community Foundation County Durham	–	5,000	(5,000)	–	–
	<u>–</u>	<u>6,500</u>	<u>(6,500)</u>	<u>–</u>	<u>–</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	5,275	–	5,275
Current assets	125,057	1,802	126,859
Net assets	<u>130,332</u>	<u>1,802</u>	<u>132,134</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	6,681	–	6,681
Current assets	88,061	–	88,061
Net assets	<u>94,742</u>	<u>–</u>	<u>94,742</u>

AUTISM MATTERS

England & Wales - Charity number 1171140

Accounts

Autism Matters

Unaudited Financial Statements

31 December 2020

S J ACCOUNTING SERVICES (NE) LTD

Newtown Community Resource Centre
Durham Road
Stockton on Tees
TS19 0DE

Autism Matters

Financial Statements

Year ended 31 December 2020

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Autism Matters

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name	Autism Matters
Charity registration number	1171140
Principal office	57-59 Mandale Road Stockton on Tees TS17 6AE

The trustees

Mrs A E Overend
Mr A Redhead
Mrs M Redhead

Independent examiner	SJ Accounting Services (NE) Ltd Newtown Community Resource Centre Durham Road Stockton on Tees TS19 0DE
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Structure, governance and management

Autism Matters is a Charitable Incorporated Organisation (CIO), incorporated on 16th January 2017 and is governed by its constitution which was adapted on 4th January 2017. The CIO is administered by a management committee.

Objectives and activities

The object(s) of the CIO are

(1) to promote and improve for the public benefit the health and wellbeing of people with an Autistic Spectrum Condition, their families and friends and anyone who supports, lives or works with somebody with an Autistic Spectrum Condition and (2) to provide personalised advice and support for people with an Autistic Spectrum Condition

Autism Matters

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Achievements and performance

Autism Matters, is not unique in being severely affected by the covid pandemic in 2020. However we have survived and are now back on track.

With our trustees and management team working together we have managed to weather the storm. We relied heavily on the job retention scheme and deferred income, to get us through this year.

We received a number of grants to support our fast action plans to pivot our services and go online. We delivered social groups online for a few months until we were able to open up our small essential services.

We couldn't deliver to more than 15 people at one time due to government restrictions, but we opened up our PA support, Angels and social groups and continued to provide a skeleton service, therefore staff worked less hours, or none at all.

We were in a good position with our new building to offer safe, much needed service for our members. 2020 has been a challenge, in many ways.

Although we ended up delivering less hours due to covid, we supported more people. We managed to keep jobs open for our staff and as the world reopens we can be sure of their support coming back.

We were one of the only charities in our area open, and supporting people, therefore we have been able to improve our offers and reach. Our PR has increased as has our visibility locally and nationally. We spent a lot of time improving our systems and developing new ideas. This year we have continued to count how many hours we have delivered in each service, so we can have a comparable view of each service provided :

Social Groups

2019- 15,538 / 2020- **12288**

PA Service

2019- 3,756 2020- **5205**

Short breaks

2019 6,472 -2020 **2184**

Autism Angels

2019 1,345 2020 **1089**

Total hours

2019 25,566 2020 **20766**

Financial review

The results for the period are reflected in the Statement of Financial Activities in the accounts. The accounts for the year show a deficit of £12,862. The reserves stand at £28,544, all being unrestricted funds with free reserves of £14,298.

Reserves Policy

The trustees aim is to expend all funds on their charitable objects; however, they recognise the need to maintain a certain level of reserves as a cushion against possible future difficulties. Free reserves at the level of 6 months running costs would allow the charity to continue it's operations while alternative funding sources were sought.

Autism Matters

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

The trustees' annual report was approved on 19th October 2021 and signed on behalf of the board of trustees by:

Mrs M Redhead
Trustee

Autism Matters

Independent Examiner's Report to the Trustees of Autism Matters

Year ended 31 December 2020

I report on the financial statements for the year ended 31 December 2020, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

SJ Accounting Services (NE) Ltd
Independent Examiner

Newtown Community Resource Centre
Durham Road
Stockton on Tees
TS19 0DE

Autism Matters

Statement of Financial Activities

Year ended 31 December 2020

		2020			2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	79,769	6,500	86,269	7,305
Charitable activities	5	282,156	–	282,156	346,578
Total income		<u>361,925</u>	<u>6,500</u>	<u>368,425</u>	<u>353,883</u>
Expenditure					
Expenditure on charitable activities	6,7	295,728	6,500	302,228	366,745
Total expenditure		<u>295,728</u>	<u>6,500</u>	<u>302,228</u>	<u>366,745</u>
Net income/(expenditure) and net movement in funds					
		<u>66,197</u>	<u>–</u>	<u>66,197</u>	<u>(12,862)</u>
Reconciliation of funds					
Total funds brought forward		28,544	–	28,544	41,406
Total funds carried forward		<u>94,742</u>	<u>–</u>	<u>94,742</u>	<u>28,544</u>

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

The notes on pages 7 to 15 form part of these financial statements.

Autism Matters

Statement of Financial Position

31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	12	6,681	–
Current assets			
Debtors	13	13,088	13,901
Cash at bank and in hand		79,851	23,357
		<u>92,939</u>	<u>37,258</u>
Creditors: amounts falling due within one year	14	<u>4,878</u>	<u>8,714</u>
Net current assets		<u>88,061</u>	<u>28,544</u>
Total assets less current liabilities		<u>94,742</u>	<u>28,544</u>
Net assets		<u>94,742</u>	<u>28,544</u>
Funds of the charity			
Unrestricted funds		<u>94,742</u>	<u>28,544</u>
Total charity funds	16	<u>94,742</u>	<u>28,544</u>

These financial statements were approved by the board of trustees and authorised for issue on 19th October 2021, and are signed on behalf of the board by:

Mrs M Redhead
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Autism Matters

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Newtown Community Resource Centre, Durham Road, Stockton on Tees, TS19 0DE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	3,768	–	3,768
Grants			
Willan Trust	–	–	–
Rank Foundation	–	1,500	1,500
Community Foundation County Durham	–	5,000	5,000
SBC Covid Grant	10,000	–	10,000
Covid 19 Grant	10,000	–	10,000
Job Retention Scheme	56,001	–	56,001
	<u>79,769</u>	<u>6,500</u>	<u>86,269</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations type 1	2,305	–	2,305
Grants			
Willan Trust	–	5,000	5,000
Rank Foundation	–	–	–
Community Foundation County Durham	–	–	–
SBC Covid Grant	–	–	–
Covid 19 Grant	–	–	–
Job Retention Scheme	–	–	–
	<u>2,305</u>	<u>5,000</u>	<u>7,305</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
PA Service	50,228	50,228	85,384	85,384
Respite Service	19,923	19,923	50,699	50,699
Social Group	210,109	210,109	206,445	206,445
Eggs Income	1,865	1,865	3,892	3,892
Other income from charitable activities type 5	31	31	158	158
	<u>282,156</u>	<u>282,156</u>	<u>346,578</u>	<u>346,578</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Activity type 1	292,183	6,500	292,857
Support costs	3,545	–	9,371
	<u>295,728</u>	<u>6,500</u>	<u>302,228</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Activity type 1	345,300	12,548	357,848
Support costs	8,897	–	8,897
	<u>354,197</u>	<u>12,548</u>	<u>366,745</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Activity type 1	292,857	–	292,857	357,848
Governance costs	–	9,371	9,371	8,897
	<u>292,857</u>	<u>9,371</u>	<u>302,228</u>	<u>366,745</u>

8. Net income/(expenditure)

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

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>348</u>	<u>–</u>

9. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	156,011	155,964
Social security costs	6,053	9,832
Employer contributions to pension plans	3,524	3,451
Other employee benefits	25	–
	<u>165,613</u>	<u>169,247</u>

The average head count of employees during the year was Nil (2019: 18).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

11. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

12. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2020	–
Additions	7,029
At 31 December 2020	<u>7,029</u>
Depreciation	
At 1 January 2020	–
Charge for the year	348
At 31 December 2020	<u>348</u>
Carrying amount	
At 31 December 2020	<u>6,681</u>
At 31 December 2019	<u>–</u>

13. Debtors

	2020 £	2019 £
Trade debtors	<u>13,088</u>	<u>13,901</u>

14. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	806	776
Social security and other taxes	4,072	7,938
	<u>4,878</u>	<u>8,714</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,524 (2019: £3,451).

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 20	Income £	Expenditure £	Transfers £	At 31 December r 2020 £
General funds	14,299	361,925	(295,728)	(2,354)	78,142
Redundancy Reserve	14,246	–	–	2,354	16,600
	<u>28,545</u>	<u>361,925</u>	<u>(295,728)</u>	<u>–</u>	<u>94,742</u>

	At 1 January 20 19	Income £	Expenditure £	Transfers £	At 31 December 2019 £
General funds	23,535	348,883	(354,197)	(3,923)	14,298
Redundancy Reserve	10,323	–	–	3,923	14,246
	<u>33,858</u>	<u>348,883</u>	<u>(354,197)</u>	<u>–</u>	<u>28,544</u>

Restricted funds

	At 1 January 20 20	Income £	Expenditure £	Transfers £	At 31 December r 2020 £
Big Lottery	–	–	–	–	–
Willan Trust	–	–	–	–	–
Rank Foundation	–	1,500	(1,500)	–	–
Community Foundation County Durham	–	5,000	(5,000)	–	–
	<u>–</u>	<u>6,500</u>	<u>(6,500)</u>	<u>–</u>	<u>–</u>

	At 1 January 20 19	Income £	Expenditure £	Transfers £	At 31 December 2019 £
Big Lottery	7,548	–	(7,548)	–	–
Willan Trust	–	5,000	(5,000)	–	–
Rank Foundation	–	–	–	–	–
Community Foundation County Durham	–	–	–	–	–
	<u>7,548</u>	<u>5,000</u>	<u>(12,548)</u>	<u>–</u>	<u>–</u>

Autism Matters

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	6,681	6,681
Current assets	88,061	88,061
Net assets	<u>94,742</u>	<u>94,742</u>

	Unrestricted Funds £	Total Funds 2019 £
Tangible fixed assets	–	–
Current assets	28,544	28,544
Net assets	<u>28,544</u>	<u>28,544</u>