

**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

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

#### Reference and administrative details

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

#### The trustees

Mrs A E Overend  
Mr A Redhead  
Mrs M Redhead

<b>Independent examiner</b>	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**

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### **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**

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The trustees' annual report was approved on 19<sup>th</sup> 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**

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

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

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

Mrs M Redhead  
Trustee

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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

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### 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

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### 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

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### 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

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#### 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 £
<b>Donations</b>			
Donations	3,768	—	3,768
<b>Grants</b>			
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 £
<b>Donations</b>			
Donations type 1	2,305	—	2,305
<b>Grants</b>			
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 £	<b>Total Funds 2020 £</b>	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 £	<b>Total Funds 2020 £</b>
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

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#### 12. Tangible fixed assets

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

#### 13. Debtors

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

#### 14. Creditors: amounts falling due within one year

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

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### 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
<b>Net assets</b>	<u>94,742</u>	<u>94,742</u>

  

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