

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

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
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	<u>734,919</u>	<u>1,802</u>	<u>736,721</u>	<u>508,372</u>
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		146,189	126,859
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 No.	2021 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>