

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		<u>154,097</u>	<u>–</u>	<u>154,097</u>	<u>132,134</u>
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	6,316	6,316	5,288	5,288

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	1,124	1,124	26	26

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 No.	2022 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>—</u>	<u>16,953</u>	<u>(15,169)</u>	<u>—</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>—</u>	<u>(1,802)</u>	<u>—</u>	<u>—</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>—</u>	<u>154,097</u>