

SHEILA COATES FOUNDATION

England & Wales · Charity number 1188092

Details

Status Registered

Legal form Charitable company

Company number [11677892](#)

Registered 2020-02-20

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

Contact

Address The Courtyard
Shoreham Road
Upper Beeding
Steyning
BN44 3TN

Phone 03003020000

Email enquire@sheilacoates.foundation

Website www.sheilacoates.foundation

Activities

Objects: FOR THE PUBLIC BENEFIT TO ADVANCE THE EDUCATION (INCLUDING SOCIAL AND PHYSICAL TRAINING) AND MENTAL HEALTH OF PERSONS, ESPECIALLY PERSONS UNDER THE AGE OF 30 WHO HAVE AUTISM AND RELATED CONDITIONS (BENEFICIARIES), BY MAKING GRANTS AND IN SUCH OTHER WAYS AS THE TRUSTEES SEE FIT.

Activities: Advancing the education and mental health of children and young people in England who have autism

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£600,000	£635,611	£92,462	3
2024-02-29	£250,250	£502,018	-	-
2023-02-28	£520,000	£493,099	£379,841	0
2022-02-28	£730,000	£605,777	£352,940	0
2021-02-28	£565,000	£336,167	£228,717	0

Trustees

Name	Role	Appointed
Anne Kathryn Duffy M.ED	Chair	2019-05-09
Ben Peter Delo		2018-11-14
David James Coates MBACP		2018-11-14
Jonathan Mark Ericson BA FCA		2020-07-07
Judge Vera Mayer M.Sc		2019-10-20
Mary Vipont Hartshorne M.A.		2025-01-25
Sarah Louise Harris Dr		2018-11-14

SHEILA COATES FOUNDATION

England & Wales - Charity number 1188092

Accounts

Company Registration No. 11677892 (England and Wales)
Charity Registration No. 1188092

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

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SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D J Coates Mr B P Delo Ms S L Harris Ms A K Duffy Mr J M Ericson Ms M V Hartshorne (Appointed 25 January 2025) Judge V Mayer
Company number	11677892
Charity number	1188092
Principal Address and Registered Office	The Courtyard Shoreham Road Upper Beeding STEYNING BN44 3TN
Independent Examiner	TC Group The Courtyard Shoreham Road Upper Beeding STEYNING BN44 3TN
Bank	NatWest Bank Unit 40 Churchill Square Brighton BN1 2ES
Solicitors	H3 Solicitors Suite 1 The Old Pig Stykes Brighthams Farm Bines Road Partridge Green West Sussex RH13 8EQ

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
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SHEILA COATES FOUNDATION

(LIMITED BY GUARANTEE)

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2025

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities; 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The charitable objects of Sheila Coates Foundation (SCF) are for the public benefit to advance the education (including social and physical training) and mental health of persons, especially persons under the age of 30 who have autism and related conditions (beneficiaries), by making grants and in such other ways as the trustees see fit.

SCF was registered as a charity in 2020 and established in the memory of the late Sheila Coates.

Sheila was an inspirational creator of a service in Oxfordshire for children with autism and related conditions. She led a team of more than 90 staff working with 200 children in many host schools. The philosophy which Sheila engendered by her example lives on: respect and caring for each child and each family combined with a realism about their difficulties; a willingness to explore new ideas; developing the service to address the daily reality of the children's problems; and giving staff freedom to develop their own initiatives.

Through SCF, our benefactor wants to help autistic young people to be given every opportunity to achieve their potential and thrive in society.

The primary method of achieving the charitable objects is to fund qualifying initiatives in England through promoting and operating grant-making programmes.

SCF does not want to replicate support or interventions that are, or should be, ordinarily available or statutorily provided. Instead, SCF grants help those working with autistic young people to set up and run initiatives that will make a significant difference over and above what is already on offer.

SCF allocates grants to mainstream schools and colleges. It only funds initiatives where there is a clear rationale, which show they are innovative and creative, which fulfil a need, and where impact can be clearly measured.

SCF's grant-making is responsive to changes within the education and wider context. Where there is a specific or urgent need, the trustees may alter the focus or approach to grant-making.

As a result of the charity's grant giving activities it is clear that SCF has a great deal of information about what stakeholders believe makes a difference to the lives of autistic young people. When schools make applications, they identify a need. They then implement their initiative to address this need. Feedback to SCF is that these funded activities have an impact. SCF trustees believe that the charity should now be using this information, not only in its own self-evaluation and development, but by publishing it more widely to influence practice and policy.

Public benefit

The trustees confirm that they have taken into account the Charity Commission's public benefit guidance when making decisions to which the guidance is relevant. This includes:

- reviewing SCF's aims and objectives
- planning the direction of SCF
- planning future activities
- identifying and managing risk
- setting the grant-making policy.

Our main activities and who we try to help are described above. All our charitable activities focus on funding initiatives in England that enhance the education and mental health of young people with autism and are undertaken to further our charitable purposes for the public benefit.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

Grant-making

Our grants policy sets out how the trustees decide upon SCF's grant-making activities, how these are undertaken, and trustees' roles in processes and financial management.

The Board of Trustees determines the focus, size, timing and longevity of each grant-making programme in accordance with SCF's charitable objectives. In doing so it takes into account its financial resources, current need and the need to optimise the impact of the grant.

Rapid impact fund

The main route for SCF grant-making is through regular 'rapid impact funds', where small awards are given directly to mainstream secondary schools and colleges. Previously known as rapid response rounds and developed originally to allow schools and colleges to respond quickly to the impact of the COVID-19 pandemic, small-scale rapid impact funding rounds have proved to be hugely beneficial. For schools and colleges they are a practical and manageable way of resourcing much-needed activities which deliver impact for autistic students after just six months.

The focus of each rapid impact round is based on desktop research. Through this approach, SCF has been able to highlight the areas where additional funding can help and make the most impact. This has developed since the rapid impact rounds were introduced in 2021.

To ensure SCF funds targeted areas of most need, schools and colleges are actively encouraged to consult with and work with autistic young people. This also reflects SCF values.

Since starting in 2021 trustees have designated £1,863,000 for rapid response or rapid impact funding. This amount has funded eight grant-making rounds offering one-off awards of £1,000 or £5,000 to 455 mainstream secondary schools, colleges or other mainstream-based provision, potentially supporting over 18,000 autistic students.

Rapid impact round eight, totalling £500,000, was launched in April 2024. Unlike the previous seven rounds, which had a specific geographic or regional focus within England, this round was open to eligible applicants across England. As previously, this fund aimed to address autistic young peoples' mental health and well-being. We gave a total of £500,000 to 100 schools and colleges which supported 4,878 autistic young people. We have also planned our programme of grant-giving for 2025, which includes another England-wide round of £500,000. This will launch in April 2025 and focus on creative and innovative activities that enable autistic students to excel and achieve, flourish and succeed in school or college.

As anticipated, the England-wide rapid impact round eight generated a significant increase in applications compared to previous geographically-focused rounds. The positive response, and wide range of proposals, reflects a continuing need from mainstream schools and colleges for funding to support autistic students.

Rapid impact round eight funded activity across three main thematic areas:

1. **Places and spaces where autistic young people can calm themselves, regulate and return to lessons** including outdoor spaces and classrooms, a canopy, sensory pods, refurbishment of office space, mood murals to display in walkways.
2. **Improving knowledge and understanding about autism** through initiatives such as a staff training video produced by autistic students, autistic ex-students returning and talking with staff, a peer mentor programme and autism ambassadors.
3. **Interventions and additional support with mental health** including a gardening club, a six week bouldering course and on-site bushcraft training, AV1 robots and sensory equipment, a student-led afterschool club, weekly sessions at a local farm and surf therapy.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 28 FEBRUARY 2025

The launch of rapid impact round eight was underpinned by the development of the charity's capacity to automate key aspects of our grants management system. We commissioned a specialist software developer to construct a bespoke system, based on our grant-making needs.

As a result of the functionality afforded by the automations in the new system, we saved significant time in: sending emails to subscribers and contact to alert them to rapid impact round eight; generating emails to ineligible applicants ahead of the round deadline; generating personalised correspondence to all applicants and grantees. The system also records the stage that each application has reached and allows grantees to upload their signed grant documentation centrally, which aids progress monitoring.

Impact reporting

All SCF grantees are required to report on the impact of SCF funding, which enables trustees to understand how initiatives are progressing and how SCF's charitable funds are being spent. They are asked to report in two ways:

- All grantees are asked to submit an impact statement after six months indicating how many autistic young people have been supported, and how much difference the funding has made. This provides a general measure of the impact of SCF funded activity.
- A representative selection of grantees (around 20 successful applications) are asked to complete SCF impact measures. SCF impact measures are three simple-to-use rating scales which measure student engagement and well-being to reflect SCF aims. Schools and colleges submit data before funded activity starts. The measures are repeated after six months and analysed for comparison to show a more focused impact of SCF funded activity.

This year, analysis of data from impact statements relating to rapid response round seven shows that SCF funding makes a significant impact to schools, students and to staff. A thematic analysis of impact statements indicates that autistic students are calmer and more regulated, with improvements in attendance, behaviour, learning, wellbeing and confidence.

Analysis of SCF impact measure data from rapid response round seven also showed that over half of students (58.88%) taking part in SCF funded activity felt more engaged with learning, and students were less anxious around school. Over half (56.31%) of ratings across a range of situations showed reduced anxiety after SCF-funded activity.

A summary of the impacts and illustrative case studies can be found on the 'Impact' page of the SCF website.

As of February 2025, we are in the process of collecting impact statements and impact measure data from schools and colleges involved in rapid impact fund eight. Once received, this data will be analysed and reported on.

Communications

To deliver rapid impact round eight, a communications strategy was developed, signalling a shift in the way we engage with our stakeholders and sector partners. We have subsequently developed a communications plan for our 2025 grant-making activity, considering our target audiences and messages, and ways to maximise the impact of our communications.

SCF website

SCF's website provides information for any interested reader as well as potential grant applicants. This has been the main vehicle for communicating information about SCF including the types of funding we will consider, how the application process works, the criteria used to assess applications and what successful applicants can expect.

Following a complete review and refresh of the SCF website last year, we created a designated blog page on the website, which was launched in March 2024. We have used this page to showcase funding ideas and 'top tips' to applicants to rapid impact round eight, and to host reflections and insights from outgoing and incoming members of the SCF team. A calendar of regular blog content has been developed to support our 2025 grant-making activity.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

Social media

Our website-based approach has worked for smaller, focused regional funding rounds but offers challenges with an England-wide round. In the period covered by this report, we activated our presence on social media channels most frequently used by school and college staff and by sector partners and membership organisations who could help us to publicise our funding round. We launched our SCF social media accounts in March 2024 continuing with weekly posts throughout the lifespan of the funding round. We are currently planning social media activity to support our 2025 grant-making programme.

Achievements and performance

Sheila Coates Foundation is proud of its work to support autistic young people, schools and colleges nationally. It is well led and managed.

SCF has clear values that drive its work and ambition. The charity has a clear focus, providing support to autistic young people in mainstream schools and colleges across England. SCF operates with a reflective mindset, continuously learning and evolving in response to its experiences. After each funding round, the charity takes time to assess both the process and the evidence of its impact. This reflection has led to adjustments in its funding approach.

As an organisation, SCF values rigour in its efforts, gathering impact data and ensuring follow-up to understand the outcomes of its support. At the same time, it remains attuned to the national landscape, directing resources to areas where there is clear evidence of need. SCF's approach is characterised by flexibility, adapting to ensure that its work remains accessible. The application process is kept simple, enabling school and college staff to engage with ease.

SCF is guided by strong leadership and sound management. A new Chief Executive Officer has recently been appointed and leads a small but skilled team with expertise in education, autism, grant giving, charity finance, and governance. The charity's governance is robust, with a dedicated group of trustees ensuring that operations are legally sound and ethically grounded, providing careful financial oversight. Trustees and staff work together in a spirit of openness, collaboration, and professionalism. When expertise beyond the organisation is needed, SCF is proactive in seeking partnerships and collaborations with others.

Financial review

Income

During the reporting period we received donations from SCF's main benefactor totalling £600,000. From these, £500,000 was designated for the eighth rapid impact fund.

Reserves

The trustees are working towards building reserves through good use of accessible funds and investments.

The trustees intend the charity to maintain free unrestricted reserves:

- to provide a level of working capital that protects the continuity of our work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The trustees will review the above criteria with reference to the charity's strategy and Annual Plan and determine the target level of free reserves to meet these.

At the end of the reporting period, the charity's reserves were £92,462. The free reserves were £92,462.

The trustees will at times designate funds from free reserves for significant project costs, agreed grants or replacement of major assets. This has been the case with funds for all of the charity's grant-making programmes.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

Investments

Currently, the charity holds no investments. However, in preparation for investing, the trustees have set an investment policy to support the grant-making activities of the charity.

This provides for any income from any investments to be reinvested to assist with meeting the grant-making programmes. Trustees expect any investments to generate a reasonable level of income, as income forms an important component of the overall total return.

The charity holds in cash sufficient funds to meet immediate cash-flow requirements. The trustees have decided to make use of deposit accounts to hold funds available for day-to-day activities, and this will be implemented in the new financial year.

Risk management

Trustees have considered the major risks to which the charity has been exposed, have reviewed those risks and where necessary taken the appropriate action to address them. We hold a risk register that is updated at least annually. Our procedures for risk management are periodically reviewed to ensure that they continue to meet the needs of the charity.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Trustees continue to ensure that funding is in place before embarking on any grant-making commitment.

Plans for the future

A three-year strategic plan has been adopted and budget agreed. The trustees have confirmed that the primary function of SCF is as a grant-making organisation that will give the majority of its monies to schools and colleges. It is the intention that the grant-making process will remain nimble and straightforward and be responsive to the needs of stakeholders, including staff in schools and young people themselves.

Trustees have also confirmed their ambition that the knowledge that SCF has gained from stakeholders should be used to direct its own work and be disseminated more widely to influence wider educational practice and policy. To this end, trustees have agreed that some funds should be allocated through a targeted round of funding, anticipated in Autumn 2025. The aim of this targeted funding is to explore whether there are some activities that make more difference to the lives of autistic young people in schools and colleges. It is anticipated that schools and colleges will be invited to bid for small grants to enhance their provision in a particular area and SCF will collect impact information to deepen the charity's knowledge about what works. This information will be disseminated widely. If appropriate, it may be used to direct future funding rounds of SCF.

One of SCF's strategic values is to work collaboratively. Trustees have recognised that SCF's work can be strengthened by working with colleagues who also work in the fields of autism and education. It has made links with the Autism Centre for Research and Education (ACER) at Birmingham University to explore partnership working.

Structure, governance and management

Sheila Coates Foundation (SCF) is a charitable company limited by guarantee registered in England and Wales (Company number 11677892) and registered as a charity in England & Wales (1188092). It has an exemption from using 'Limited' in its name. Its governing document is its memorandum and articles of association: incorporated on 14 November 2018, as amended by Special Resolution on 4 February 2020, as amended by Special Resolution on 2 June 2021.

SCF has no premises. All work is undertaken remotely. The Registered office is: The Courtyard, Shoreham Road, Upper Beeding, STEYNING, BN44 3TN which is also the correspondence address.

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025

The directors of the company are also charity trustees as defined by section 177 of the Charities Act 2011. Under the requirements of the Memorandum and Articles of Association one third of the directors must retire from office by rotation at each annual general meeting. They may put themselves forward for re-election if eligible. The minimum number of directors is three and there is no maximum number.

All trustees give their time voluntarily and none received benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 of the accounts.

In accordance with the charitable objects, the charity's work focuses on young people with autism. The Board of Trustees seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. Over 50% of the current trustees are experienced in work with or in support of vulnerable young people. Additionally management, business and finance skills are well represented on the Board. One of our trustees has lived experience of autism.

In an effort to maintain this broad skill mix, an annual audit of the skills of the members of the Board is undertaken. This helps identify any skills gaps and focuses efforts to recruit new trustees. In the event of particular skills being lost due to retirements, or the need for additional trustees, individuals are approached to offer themselves for election to the Board. In January 2025, a new trustee was appointed to the Board. Having gone through this process, trustees agreed that there is currently no requirement for an additional Board member at this time.

Board meetings are held four times a year, one of which is intended to be held face to face in person, and three held online. During the reporting period, meetings were held in person and online, in accordance with Article 41 of the Articles of Association.

The directors who held office during the period and up to the date of signature of the financial statements were as follows:

Mr D J Coates
Mr B P Delo
Ms A K Duffy
Mr J M Ericson
Ms S L Harris
Ms M V Hartshorne (Appointed 25 January 2025)
Judge Vera Mayer

The directors of the company are also charity trustees as defined by section 177 of the Charities Act 2011.

Trustee Induction and Training

Where required, the Chair of Trustees and Business Manager are on hand to support new trustees as they settle into their roles.

New trustees are provided with documents and briefings to familiarise them with the charity and the context within which it operates. This covers the following main documents.

- Charity Commission Charity trustee welcome pack
- The Charity Governance Code
- In house presentation - Trustees roles and responsibilities
- The charity's strategy document
- The Memorandum and Articles of association
- Recent Board meeting minutes
- Most recent statutory accounts

During this year we held successful strategy and planning discussions to inform and shape action plans for the charity's future.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025**

Trustees' responsibilities in relation to the accounts

The trustees, who are also the directors of Sheila Coates Foundation for the purposes of company law, 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

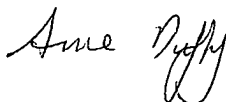
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which 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 Company Act 2006. The trustees 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board on 28 June 2025

On behalf of the Board of trustees



Ms A K Duffy
Trustee

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF SHEILA COATES FOUNDATION

I report to the charity trustees on my examination of the accounts of the Charitable Company for the year ended 28 February 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Cummins FCCA FCIE

On behalf of TC Group

Office: Steyning, West Sussex

Dated: 18 July 2025

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2025

		Unrestricted funds	Designated funds	Total 2025	Total 2024
	Note	£	£	£	£
Income from:					
Donations and legacies	3	600,000	-	600,000	250,250
Total income		600,000	-	600,000	250,250
Expenditure on:					
Charitable activities	4	135,611	500,000	635,611	502,018
Total expenditure		135,611	500,000	635,611	502,018
Net income/(expenditure)		464,389	(500,000)	(35,611)	(251,768)
Transfers between funds	11	(500,000)	500,000	-	-
Net movement in funds		(35,611)	-	(35,611)	(251,768)
Reconciliation of funds					
Total funds brought forward		128,073	-	128,073	379,841
Total funds carried forward	12	92,462	-	92,462	128,073

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All activities are classed as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

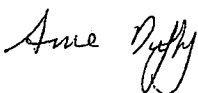
SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 28 FEBRUARY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		99,987		134,451	
		<u>99,987</u>		<u>134,451</u>	
Creditors: amounts falling due within one year	10	(7,525)		(6,378)	
Net current assets			92,462		128,073
Net assets			<u>92,462</u>		<u>128,073</u>
The funds of the charity:					
Unrestricted funds	12	92,462		128,073	
Designated funds	11	-		-	
			<u>92,462</u>		<u>128,073</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the Act with respect to accounting records and for the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual financial statements required by the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved by the Board on 28 June 2025



...
Ms A K Duffy

Trustee

Company Registration No. 11677892

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
AS AT 28 FEBRUARY 2025

	Notes	2025 £	2024 £
Cash flows from operating activities and decrease/increase in cash	13	(34,464)	(254,012)
Cash and cash equivalents at start of year		134,451	388,463
Cash and cash equivalents at end of year		99,987	134,451

All cash is cash at bank and in hand.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Legal status of charitable company

Sheila Coates Foundation is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the trustees' report.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

2 Accounting policies

2.1 Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2019) – (Charities SORP (FRS 102)), and the Companies Act 2006.

Sheila Coates Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

2.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Donations and other forms of voluntary income are recognised as income when receivable, except insofar as they are incapable of financial measurement.

Investment income is accounted for when receivable.

2.4 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Expenditure on charitable activities includes the awarding of grants to beneficial third parties, and the governance costs associated with the continuing operation of SCF.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025**

2 Accounting Policies (continued)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.6 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.7 Fund Accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds – these are unrestricted funds set aside by trustees for a specific purpose.

2.8 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025

3 Income from donations

	Unrestricted funds	Designated funds	Total 2025	Total 2024
	£	£	£	£
Donations	600,000	-	600,000	250,250
	<u>600,000</u>	<u>-</u>	<u>600,000</u>	<u>250,250</u>

4 Total expenditure

	Staff costs	Other Costs	Grant funding	Total 2025	Total 2024
	£	£	£	£	£
Expenditure on charitable activities					
Activities undertaken directly	94,800	34,351	500,000	629,151	497,174
Support costs	-	6,460	-	6,460	4,844
	<u>94,800</u>	<u>40,811</u>	<u>500,000</u>	<u>635,611</u>	<u>502,018</u>
Total charitable activities	<u>94,800</u>	<u>40,811</u>	<u>500,000</u>	<u>635,611</u>	<u>502,018</u>

Analysis of support costs (including Governance costs)

	Total 2025	Total 2024
	£	£
Governance costs:		
Legal and professional	3,280	1,964
Independent examiner's fees	3,180	2,880
	<u>6,460</u>	<u>4,844</u>

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

5 Grants payable

During the year grants totalling £500,000 were paid to 100 educational institutions (2024: £411,000 paid to 103 institutions).

6 Comparative Funds – Statement of Financial Activities for the year ended 29 February 2024

		Unrestricted funds	Designated funds	Total 2024
Income from:	Notes	£	£	£
Donations and legacies	3	250,250	-	250,250
Total income		250,250	-	250,250
Expenditure on:				
Charitable activities	4	91,018	411,000	502,018
Total expenditure		91,018	411,000	502,018
Net income/(expenditure)		159,232	(411,000)	(251,768)
Transfers between funds	11	(210,000)	210,000	-
Net movement in funds		(50,768)	(201,000)	(251,768)
Reconciliation of funds				
Total funds brought forward		178,841	201,000	379,841
Total funds carried forward	12	128,073	-	128,073

SHEILA COATES FOUNDATION

(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

7 Trustees

No trustees received remuneration directly from the charity in 2025 or 2024.

One of the trustees, SCF's benefactor, donated £600,000 (2024: £250,000) to the Charity during the year.

Expenses totalling £412 were reimbursed to two trustees during the year (One trustee in 2024: £200).

Payments totalling £126 (2024: £138) were made to Voipfone during the year, a company co-owned by the spouse of one of the trustees.

8 Employees

Number of employees

The average monthly number of employees during the period was:

	2025 Number	2024 Number
Administration, marketing and commercial	3	1

Employment costs

	2025 £	2024 £
Wages and salaries	87,070	23,400
Social security costs	3,376	-
Other pension costs	4,354	1,170
	94,800	24,750

No employee received £60,000 or more during the period (2024: £nil).

The key management personnel of the Charity comprise the Chief Executive, Business Manager and the Grants Manager.

The total employee benefits of key management personnel were £94,800 (2024: £24,750).

9 Taxation

As a charity, Sheila Coates Foundation is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	3,351	4,958
Social security and other taxes	3,378	1,039
Other creditors	796	381
	7,525	6,378

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

11 Designated funds

	Movement in funds				Balance at 28 February 2025 £
	Balance at 1 March 2024 £	Incoming resources £	Resources expended £	Transfers between funds £	
Rapid impact fund	-	-	(500,000)	500,000	-
	-	-	(500,000)	500,000	-

Starting in 2021 trustees designated funds for rapid impact funding to provide support in response to the real issues facing autistic young people in secondary schools. These funded grant-making rounds offering one-off awards of £1,000 or £5,000 to mainstream secondary schools, colleges or alternative provision. SCF rapid impact funds are for short-term solutions which can be put in place immediately, and have been in support of: mental health and well-being; increasing autism knowledge and expertise in schools and colleges; enhanced access to specialists for assessment, advice, interventions; co-production or collaboration with autistic young people. During the year ended 28 February 2025, one-off awards of £5,000 were made available to eligible applicants across England through these funding opportunities.

Trustees transferred £500,000 into this fund during the year (2024: £210,000).

12 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Total £
Fund balances at 28 February 2025 are represented by:			
Current assets	99,987	-	99,987
Creditors: amounts falling due within one year	(7,525)	-	(7,525)
	92,462	-	92,462
Fund balances at 29 February 2024 are represented by:			
Current assets	134,451	-	134,451
Creditors: amounts falling due within one year	(6,378)	-	(6,378)
	128,073	-	128,073

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

13 Net cash inflow/(outflow) from operating activities

	2025	2024
	£	£
Net income	(35,611)	(251,768)
Increase/(decrease) in creditors	1,147	(2,244)
	<u>(34,464)</u>	<u>(254,012)</u>

14 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

SHEILA COATES FOUNDATION

England & Wales - Charity number 1188092

Accounts

Company Registration No. 11677892 (England and Wales)
Charity Registration No. 1188092

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 FEBRUARY 2024

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**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr D J Coates Mr B P Delo Ms S L Harris Ms A K Duffy Mr J M Ericson Judge V Mayer
Company number	11677892
Charity number	1188092
Principal Address and Registered Office	The Courtyard Shoreham Road Upper Beeding STEYNING BN44 3TN
Independent Examiner	TC Group The Courtyard Shoreham Road Upper Beeding STEYNING BN44 3TN

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
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SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE) TRUSTEES' REPORT

FOR THE YEAR ENDED 29 FEBRUARY 2024

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 29 February 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities; 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The charitable objects of Sheila Coates Foundation (SCF) are for the public benefit to advance the education (including social and physical training) and mental health of persons, especially persons under the age of 30 who have autism and related conditions (beneficiaries), by making grants and in such other ways as the trustees see fit.

SCF was registered as a charity in 2020 and established in the memory of the late Sheila Coates.

Sheila was an inspirational creator of a service in Oxfordshire for children with autism and related conditions. She led a team of more than 90 staff working with 200 children in many host schools. The philosophy which Sheila engendered by her example lives on: respect and caring for each child and each family combined with a realism about their difficulties; a willingness to explore new ideas; developing the service to address the daily reality of the children's problems; and giving staff freedom to develop their own initiatives.

Through SCF, our benefactor wants to help young people with autism to be given every opportunity to achieve their potential and thrive in society.

The primary method of achieving the charitable objects is to fund qualifying initiatives in England through promoting and operating grant-making programmes.

SCF does not want to replicate support or interventions that are, or should be, statutorily provided. Instead, SCF grants help those working with autistic young people to set up and run initiatives that will make a significant difference over and above what is already on offer.

SCF grants provide opportunities for young people with autism to improve their skills. It does this by allocating grants to their schools or colleges. Grant applicants are required to identify measurable outcomes which must ultimately impact on improved learning and/or mental health for young people with autism.

SCF will only fund initiatives where there is a clear rationale, which show they are innovative and creative, which fulfil a need, and where impact can be clearly measured.

SCF's grant-making is responsive to changes within the education and wider context. Where there is a specific or urgent need, the trustees may alter the focus or approach to grant-making.

Applicants must be from a mainstream school, college, or other mainstream-based educational provision in England, and work with young people with autism who attend these establishments.

SCF funds initiatives that:

- help autistic young people to take part fully in mainstream activities where statutorily funded support is not enough
- help autistic young people to participate in after-school or outside-college activities or study support
- help autistic young people to attend school through alternative education provision
- work with families to support school or college attendance and learning
- improve autistic young people's mental health and well-being.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

Public benefit

The trustees confirm that they have taken into account the Charity Commission's public benefit guidance when making decisions to which the guidance is relevant. This includes:

- reviewing SCF's aims and objectives
- planning the direction of SCF
- planning future activities
- identifying and managing risk
- setting the grant-making policy.

Our main activities and who we try to help are described above. All our charitable activities focus on funding initiatives in England that enhance the education and mental health of young people with autism and are undertaken to further our charitable purposes for the public benefit.

Grant-making

Our grants policy sets out how the trustees decide upon SCF's grant-making activities, how these are undertaken, and trustees' roles in processes and financial management.

The Board of Trustees determines the focus, size, timing, longevity and relevant applications for each grant-making programme in accordance with SCF's charitable objectives. In doing so it takes into account its financial resources, current need and the need to optimise the impact of the grant.

Rapid impact fund

The main route for SCF grant-making is through regular 'rapid impact funds', where small awards are given directly to mainstream secondary schools and colleges. Previously known as rapid response rounds and developed originally to allow schools and colleges to respond quickly to the impact of the COVID-19 pandemic, small scale rapid impact funding rounds have proved to be hugely beneficial. For schools and colleges they are a practical and manageable way of resourcing much-needed activities which deliver impact for autistic students after just six months.

The focus of each rapid impact round is based on desktop research, on discussion with schools and specialist services, and with autistic young people themselves. Through this approach, SCF has been able to highlight the areas where additional funding can help and make the most impact. This has developed since the rapid impact rounds were introduced in 2021.

A key priority throughout

- Mental health and well-being. 70% of autistic young people experience mental health problems such as anxiety, around four times more likely than their peers. One in every ten children who access Child and Adolescent Mental Health Services (CAMHS) has autism. Young people's mental health suffered particularly as a result of the COVID-19 pandemic as they struggled to manage the anxiety associated with change and disrupted learning. This anxiety remains for a number of students even though the pandemic has ended.

Consistently important since the pandemic, and to address its long-term impacts

- Working with families
- Access to remote learning
- Transition between home and school or college
- Awareness of autism

Relevant in the context of economic and policy challenges facing schools and colleges

- Access to specialist interventions
- Developing autism expertise

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 29 FEBRUARY 2024

To ensure SCF funds targeted areas of most need, schools and colleges were actively encouraged to consult with and work with autistic young people. This also reflects SCF values.

Since starting in 2021 trustees have designated £1,363,000 for rapid response or impact funding. This amount has funded seven grant-making rounds offering one-off awards of £1,000 or £5,000 to mainstream secondary schools, colleges or other mainstream-based provision. SCF rapid impact funds are for short-term solutions which can be put in place immediately.

Awards totalling £411,000 were paid during the year to 29 February 2024 and this covered two such rounds: the end of the sixth round and the launch of the seventh. These funding opportunities were promoted through a national forum for those working with young people with special educational needs and disabilities. Local advisory services and networks were also crucial in ensuring knowledge of SCF funding was shared directly with schools and colleges.

In March 2023 we completed the sixth SCF rapid impact fund. 49 schools and colleges in the East of England received £201,000 so that they could address pressing issues facing autistic students. We also collected impact information, including impact statements from all schools and more detailed data from a representative sample (see 'Impact reporting' below).

The range of activities and resources funded is immense, with schools and colleges proposing creative initiatives many of which actively involve autistic young people. Around a half of awards have funded safe or sensory spaces, helping autistic young people manage the busy secondary environment to engage with learning. Funding additional staff time has proved impactful; our funding often enables schools to run out of school activities such as lunch clubs. We hear how attendance at clubs increases giving autistic students the confidence to join in. Whole-school activity which involves multiple departments is encouraged and it has been encouraging to see how far a £5,000 award can stretch.

Where we can fund support in every classroom, autistic students can more easily regulate and so learning is maximised. This also helps non-autistic peers become more aware and accepting. This year we have funded more training and development. Where this has involved autistic students, for example in making a film sharing their experiences, the impact has been broad - influencing teaching and learning as well as raising awareness of autism.

Our seventh rapid impact fund was launched in September 2023 in the 19 local authorities of the South East region of England. As previously, this fund aims to address autistic young peoples' mental health and well-being, and to fund training and development initiatives. As well as this, for the first time, we have asked schools and colleges to identify specific groups of autistic young people who need additional support. This may be autistic girls, those making the transition into secondary education or onwards, or those taking exams. The positive response, and wide range of proposals reflects a continuing need. This year we have given £210,000 to 54 schools and colleges which aims to support 2,512 autistic young people.

The launch of this seventh rapid impact fund means we have funded all seven geographic regions in England. We plan for our eighth rapid impact round to be national. To support this, we recognise the need to transform SCF communications by developing our outward-facing presence and increased visibility (see 'Communications' below). We also identified the need to automate key aspects of our grants management systems which are currently very manualised. This will enable the SCF team to manage the potential increase in applications which a national funding round could generate.

We researched and consulted on a grants management package which would suit SCF's growing needs. We also drew on our previous experience of working with an international organisation that provided a suitable service at the time. After meeting with representatives and trialling a number of approaches, we made the decision to commission a specialist software developer used to working in the non-profit sector. They have started to work with us to construct a bespoke system, tailoring this for managing SCF grant-making. This system will be built in time for the launch of rapid impact fund eight in April 2024.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

Impact reporting

All SCF grantees are required to report on the impact of SCF funding, which enables trustees to understand how initiatives are progressing and how SCF's charitable funds are being spent. They are asked to report in two ways:

- All grantees submit an impact statement after six months indicating how many autistic young people have been supported, and how much difference the funding has made. This provides a general measure of the impact of SCF funded activity.
- In rapid impact fund six and seven, a representative selection of grantees (around 20 successful applications in each round) completed SCF impact measures. SCF impact measures are two simple-to-use rating scales which measure student engagement and well-being to reflect SCF aims. Schools and colleges submitted data before funded activity started. This was analysed and fed back to schools and colleges in the form of charts and tables. The measures are repeated after 6 months and analysed for comparison to show a more focused impact of SCF funded activity.

This year, analysis of data from impact statements relating to rapid response funds five and six shows that SCF funding makes a significant impact to schools, students and to staff. In these funding rounds 100% of schools and colleges reported an impact after just 6 months. Analysis of SCF measure data from these funding rounds also showed that over half of students (57%) taking part in SCF funded activity felt more engaged with learning, and students were less anxious around school. Over half (56%) of ratings across a range of situations showed reduced anxiety after SCF-funded activity.

A summary of the impacts and illustrative case studies can be found on the 'Impact' page of the SCF website.

A second impact report, reflecting the impact of rapid impact rounds between 2021-2023 and including data from the newly developed SCF impact measures, gives more detailed impact information and can be found on the SCF website.

Communications

To deliver a national funding round, a communications strategy has been developed signalling a shift in the way we intend engaging with our stakeholders. We have considered our target audiences and messages, and have looked at ways to maximise the impact of our communications.

SCF website

SCF's website provides information for any interested reader as well as potential grant applicants. This has been the main vehicle for communicating information about SCF including the types of grant we will consider, how the application process works, the criteria used to assess applications and what successful applicants can expect.

This year we have carried out a complete review and refresh of the SCF website. Information about the SCF pilot programme has been removed, and other pages have been updated to reflect the scope and impact of SCF's work, as well as the most current funding rounds. In the period covered by this report, we developed a design and specification for a new web page for a monthly SCF blog. This was implemented in March 2024, ready for the build up to the launch of rapid impact fund eight.

Social media

Our website-based approach has worked for smaller, focused regional funding rounds but offers challenges with a national round. In the period covered by this report, we developed plans to set up SCF social media accounts on those channels most frequently used by school and college staff. We created a schedule of posts and focus reflecting the phases of rapid impact fund eight, and started social media activity in March 2024.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

Achievements and performance

In the period covered by this report SCF has continued management of short, rapid-response rounds, which have been well received by the recipients. With the exception of one donation of £250 the source of our funding has remained predominantly the same. However, our main benefactor now delivers philanthropy via the Charities Aid Foundation (CAF) and we have developed a process for securing funds through this means.

Having previously made an agreed alteration to Article 41 of the Articles of Association, trustees have continued to conduct meetings in person, online or as a hybrid of the two.

SCF has responded proactively to support young people, their schools and colleges, as they settled back into education after lockdown. At the end of the reporting year we achieved our aim of covering all regions of England.

Projects that SCF has funded in the 2023/24 grant-making rounds have helped establishments to make provision that goes above and beyond that which is statutory and to meet needs that have been specifically identified by mainstream education providers. We have continued to receive positive impact reports and are particularly pleased to have comments from young people who express their appreciation of the work that SCF has funded. In turn we acknowledge the time and dedication given by settings' staff in identifying and working with us to meet the needs of their student groups.

Having used a simplified application process for smaller-scale regional funding rounds, the intention to offer a nationally-focused grant round has led us to move towards a more automated system of application and funding. Trustees have agreed an expansion of our communications approach in order to extend our reach even further.

Financial review

Income

During the reporting period we received a donation from SCF's main benefactor of £250,000 and a £250 donation from the charity's bank. From these, £210,000 was designated for the seventh rapid impact fund.

Reserves

The trustees are working towards building reserves through good use of accessible funds and investments.

The trustees intend the charity to maintain free unrestricted reserves:

- to provide a level of working capital that protects the continuity of our work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The trustees will review the above criteria with reference to the charity's strategy and Annual Plan and determine the target level of free reserves to meet these.

At the end of the reporting period, the charity's reserves were £128,073. The free reserves were £128,073.

The trustees will at times designate funds from free reserves for significant project costs, agreed grants or replacement of major assets. This has been the case with funds for all of the charity's grant-making programmes.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 29 FEBRUARY 2024**

Investments

Currently, the charity holds no investments. However, in preparation for investing, the trustees have set an investment policy to support the grant-making activities of the charity.

This provides for any income from any investments to be reinvested to assist with meeting the grant-making programmes. Trustees expect any investments to generate a reasonable level of income, as income forms an important component of the overall total return.

The charity holds in cash sufficient funds to meet immediate cash-flow requirements.

Risk management

Led by the governance committee, trustees have considered the major risks to which the charity has been exposed, have reviewed those risks and where necessary taken the appropriate action to address them. We hold a risk register that is updated at least annually. Our procedures for risk management are periodically reviewed to ensure that they continue to meet the needs of the charity.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

The risk identified last year of funds originating from abroad, has been reduced as funding is now received from CAF. However, trustees continue to ensure that funding is in place before embarking on any grant-making commitment.

Plans for the future

In previous years, response has shown that our work on COVID-19 response made a significant impact in supporting education staff to manage high levels of anxiety for young people both in and out of school. This year we have been conscious that life has moved on for many young people with autism but they continue to face challenges in their day-to-day lives. We have therefore continued to emphasise support for mental health in our grant-giving and foresee that this will remain a need in future years.

In the meantime, trustees have worked together to scope out our future staffing needs. Based on our values, we have reviewed the structure of the foundation's staffing and leadership. Two substantive appointments have been made and we are hoping to recruit a new executive lead during the coming year. This will enable us to extend our range and influence on issues affecting young people with autism in future.

Structure, governance and management

Sheila Coates Foundation (SCF) is a charitable company limited by guarantee registered in England and Wales (Company number 11677892) and registered as a charity in England & Wales (1188092). It has an exemption from using 'Limited' in its name. Its governing document is its memorandum and articles of association: incorporated on 14 November 2018, as amended by Special Resolution on 4 February 2020, as amended by Special Resolution on 2 June 2021.

SCF has no premises; all work is undertaken remotely. The Registered office is: The Courtyard, Shoreham Road, Upper Beeding, STEYNING, BN44 3TN which is also the correspondence address.

The directors of the company are also charity trustees as defined by section 177 of the Charities Act 2011. Under the requirements of the Memorandum and Articles of Association one third of the directors must retire from office by rotation at each annual general meeting. They may put themselves forward for re-election if eligible. The minimum number of directors is three and there is no maximum number.

All trustees give their time voluntarily and none received benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 of the accounts.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 29 FEBRUARY 2024**

In accordance with the charitable objects, the charity's work focuses on young people with autism. The Board of Trustees seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. Over 50% of the current trustees are experienced in work with or in support of vulnerable young people. Additionally management, business and finance skills are well represented on the Board. One of our trustees has personal experience of autism.

In an effort to maintain this broad skill mix, an annual audit of the skills of the members of the Board is undertaken. This helps identify any skills gaps and focuses efforts to recruit new trustees. In the event of particular skills being lost due to retirements, or the need for additional trustees, individuals are approached to offer themselves for election to the Board. Having gone through this process, trustees agreed that there is currently no requirement for an additional Board member at this time.

Board meetings are held five times a year, two of which are intended to be held face to face in person, and three held online. During the reporting period, meetings were held in person and online, in accordance with Article 41 of the Articles of Association.

The directors who held office during the Period and up to the date of signature of the financial statements were as follows:

Mr D J Coates
Mr B P Delo
Ms S L Harris
Ms A K Duffy
Mr J M Ericson
Judge Vera Mayer

The directors of the company are also charity trustees as defined by section 177 of the Charities Act 2011.

Trustee Induction and Training

Where required, the Chair of Trustees and Business Manager are on hand to support new trustees as they settle into their roles.

New trustees are provided with documents and briefings to familiarise them with the charity and the context within which it operates. This covers the following main documents.

- Charity Commission Charity trustee welcome pack
- The Charity Governance Code
- In house presentation - Trustees roles and responsibilities
- The charity's strategy document
- The Memorandum and Articles of association
- Recent Board meeting minutes
- Most recent statutory accounts

During this year we held successful strategy and planning discussions to inform and shape action plans for the charity's future. Trustees also attended updated training on safeguarding and the current educational climate.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

Trustees' responsibilities in relation to the accounts

The trustees, who are also the directors of Sheila Coates Foundation for the purposes of company law, 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- Make judgments and 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which 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 Company Act 2006. The trustees 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board on 29 June 2024

On behalf of the Board of trustees


Ms A K Duffy

Trustee

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF SHEILA COATES FOUNDATION

I report to the charity trustees on my examination of the accounts of the Charitable Company for the year ended 29 February 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Cummins FCCA FCIE

On behalf of TC Group

Office: Steyning, West Sussex

Dated: 7 July 2024

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 FEBRUARY 2024**

		Unrestricted funds	Designated funds	Total 2024	Total 2023
	Note	£	£	£	£
Income from:					
Donations and legacies	3	250,250	-	250,250	520,000
Total income		250,250	-	250,250	520,000
Expenditure on:					
Charitable activities	4	91,018	411,000	502,018	493,099
Total expenditure		91,018	411,000	502,018	493,099
Net income/(expenditure)		159,232	(411,000)	(251,768)	26,901
Transfers between funds	11	(210,000)	210,000	-	-
Net movement in funds		(50,768)	(201,000)	(251,768)	26,901
Reconciliation of funds					
Total funds brought forward		178,841	201,000	379,841	352,940
Total funds carried forward	12	128,073	-	128,073	379,841

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All activities are classed as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

BALANCE SHEET

AS AT 29 FEBRUARY 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		134,451		388,463	
		<u>134,451</u>		<u>388,463</u>	
Creditors: amounts falling due within one year	10	(6,378)		(8,622)	
Net current assets		<u>128,073</u>		<u>379,841</u>	
Net assets		<u><u>128,073</u></u>		<u><u>379,841</u></u>	
The funds of the charity:					
Unrestricted funds	12	128,073		178,841	
Designated funds	11	-		201,000	
		<u>128,073</u>		<u>379,841</u>	

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the Act with respect to accounting records and for the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual financial statements required by the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved by the Board on 29 June 2024

Aime Duffy
Ms A K Duffy

Trustee

Company Registration No. 11677892

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

CASH FLOW STATEMENT

AS AT 29 FEBRUARY 2024

	Notes	2024 £	2023 £
Cash flows from operating activities and decrease/ increase in cash	13	(254,012)	(13,535)
Cash and cash equivalents at start of year		388,463	401,998
Cash and cash equivalents at end of year		<u>134,451</u>	<u>388,463</u>

All cash is cash at bank and in hand.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 29 FEBRUARY 2024

1 Legal status of charitable company

Sheila Coates Foundation is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the trustees' report.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

2 Accounting policies

2.1 Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Companies Act 2006.

Sheila Coates Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

2.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Donations and other forms of voluntary income are recognised as income when receivable, except insofar as they are incapable of financial measurement.

Investment income is accounted for when receivable.

2.4 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Expenditure on charitable activities includes the awarding of grants to beneficial third parties, and the governance costs associated with the continuing operation of SCF.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 29 FEBRUARY 2024**

2 Accounting Policies (continued)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.6 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.7 Fund Accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds – these are unrestricted funds set aside by trustees for a specific purpose.

2.8 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 29 FEBRUARY 2024

3 Income from donations

	Unrestricted funds	Designated funds	Total 2024	Total 2023
	£	£	£	£
Donations	250,250	-	250,250	520,000
	<u>250,250</u>	<u>-</u>	<u>250,250</u>	<u>520,000</u>

4 Total expenditure

	Staff costs	Other costs	Grant funding	Total 2024	Total 2023
	£	£	£	£	£
Expenditure on charitable activities					
Activities undertaken directly	24,570	61,604	411,000	497,174	479,412
Support costs	-	4,844	-	4,844	13,687
	<u>24,570</u>	<u>66,448</u>	<u>411,000</u>	<u>502,018</u>	<u>493,099</u>

Analysis of support costs (including Governance costs)

	Total 2024	Total 2023
	£	£
Governance costs:		
Legal and professional	1,964	10,567
Independent examiner's fees	2,880	3,120
	<u>4,844</u>	<u>13,687</u>

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

5 Grants payable

During the year grants totalling £411,000 were paid to 103 educational institutions (2023: £438,000 paid to 118 institutions).

6 Comparative Funds – Statement of Financial Activities for the year ended 28 February 2023

		Unrestricted funds	Designated funds	Total 2023
Income from:	Notes	£	£	£
Donations and legacies	3	520,000	-	520,000
Total income		520,000	-	520,000
Expenditure on:				
Charitable activities	4	87,749	405,350	493,099
Total expenditure		87,749	405,350	493,099
Net income		432,251	(405,350)	26,901
Transfers between funds		(402,350)	402,350	-
Net movement in funds		29,901	(3,000)	26,901
Reconciliation of funds				
Total funds brought forward		148,940	204,000	352,940
Total funds carried forward	12	178,841	201,000	379,841

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 29 FEBRUARY 2024

7 Trustees

No trustees received any remuneration directly from the charity in 2024 or 2023.

SCF's benefactor donated £250,000 (2023: £500,000) to the Charity during the year.

Expenses totalling £200 were reimbursed to one trustee during the year (2023: £nil).

Payments totalling £138 (2023: £20) were made to Voipfone during the year, a company co-owned by the spouse of A Duffy.

8 Employees

Number of employees

The average monthly number of employees during the period was:

	2024	2023
	Number	Number
Administration, marketing and commercial	1	-

Employment costs

	2024	2023
	£	£
Wages and salaries including social security costs	23,400	-
Other pension costs	1,170	-
	24,750	-

No employee received £60,000 or more during the period (2023: £nil).

The key management personnel of the Charity comprise the Business Manager and Grants Manager.

The total employee benefits of key management personnel were £24,750 (2023: £nil).

9 Taxation

As a charity, Sheila Coates Foundation is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	4,958	8,622
Social security and other taxes	1,039	-
Other creditors	381	-
	6,378	8,622

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

11 Designated funds

	Movement in funds			
	Balance at 1 March 2023 £	Incoming resources £	Resources expended £	Transfers between funds £
Rapid response fund	201,000	-	(411,000)	210,000
	<u>201,000</u>	<u>-</u>	<u>(411,000)</u>	<u>210,000</u>
	<u>201,000</u>	<u>-</u>	<u>(411,000)</u>	<u>210,000</u>

Starting in 2021 trustees designated funds for rapid response funding to provide support in response to the real issues facing autistic young people in secondary schools. These funded grant-making rounds offering one-off awards of £1,000 or £5,000 to mainstream secondary schools, colleges or alternative provision. SCF rapid response funds are for short-term solutions which can be put in place immediately, and have been in support of: mental health and well-being; increasing autism knowledge and expertise in schools and colleges; enhanced access to specialists for assessment, advice, interventions; co-production or collaboration with autistic young people.

In the year ended 29 February 2024, these funding opportunities were offered in the 11 local authorities of the East of England and in the 19 local authorities of the South East of England.

Trustees transferred £210,000 into this fund during the year.

12 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Total £
Fund balances at 29 February 2024 are represented by:			
Current assets	134,451	-	134,451
Creditors: amounts falling due within one year	(6,378)	-	(6,378)
	<u>128,073</u>	<u>-</u>	<u>128,073</u>

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 29 FEBRUARY 2024

12 Analysis of net assets between funds (continued)

	Unrestricted funds £	Designated funds £	Total £
Fund balances at 28 February 2023 are represented by:			
Current assets	187,463	201,000	388,463
Creditors: amounts falling due within one year	(8,622)	-	(8,622)
	<u>178,841</u>	<u>201,000</u>	<u>379,841</u>

13 Net cash inflow/(outflow) from operating activities

	2024 £	2023 £
Net income	(251,768)	26,901
Decrease in creditors	(2,244)	(40,436)
	<u>(254,012)</u>	<u>(13,535)</u>

14 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

SHEILA COATES FOUNDATION

England & Wales - Charity number 1188092

Accounts

Company Registration No. 11677892 (England and Wales)
Charity Registration No. 1188092

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2023



SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D J Coates Mr B P DeLo Ms S L Harris Ms A K Duffy Mr J M Ericson Judge V Mayer
Company number	11677892
Charity number	1188092
Principal Address and Registered Office	The Courtyard Shoreham Road Upper Beeding STEYNING BN44 3TN
Independent Examiner	TC Group The Courtyard Shoreham Road Upper Beeding STEYNING BN44 3TN

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
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SHEILA COATES FOUNDATION

(LIMITED BY GUARANTEE)

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2023

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities; 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The charitable objects of Sheila Coates Foundation (SCF) are for the public benefit to advance the education (including social and physical training) and mental health of persons, especially persons under the age of 30 who have autism and related conditions (beneficiaries), by making grants and in such other ways as the trustees see fit.

SCF was registered as a charity in 2020 and established in the memory of the late Sheila Coates.

Sheila was an inspirational creator of a service in Oxfordshire for children with autism and related conditions. She led a team of more than 90 staff working with 200 children in many host schools. The philosophy which Sheila engendered by her example lives on: respect and caring for each child and each family combined with a realism about their difficulties; a willingness to explore new ideas; developing the service to address the daily reality of the children's problems; and giving staff freedom to develop their own initiatives.

Through SCF, our benefactor wants to help young people with autism to be given every opportunity to achieve their potential and thrive in society.

The primary method of achieving the charitable objects is to fund qualifying initiatives in England through promoting and operating grant-making programmes.

SCF does not want to replicate support or interventions that are, or should be, statutorily provided. Instead, SCF grants help those working with autistic young people to set up and run initiatives that will make a significant difference over and above what is already on offer.

SCF grants provide opportunities for young people with autism to improve their skills. It does this by allocating grants to their schools or colleges. Grant applicants are required to identify measurable outcomes which must ultimately impact on improved learning and/or mental health for young people with autism.

SCF will only fund initiatives where there is a clear rationale, which show they are innovative and creative, which fulfil a need, and where impact can be clearly measured.

SCF's grant-making is responsive to changes within the education and wider context. Where there is a specific or urgent need, the trustees may alter the focus or approach to grant-making.

Applicants must be from a mainstream school, college, or other mainstream-based educational provision in England, and work with young people with autism who attend these establishments.

SCF funds initiatives that:

- help autistic young people to take part fully in mainstream activities where statutorily funded support is not enough
- help autistic young people to participate in after-school or outside-college activities or study support
- help autistic young people to attend school through alternative education provision
- work with families to support school or college attendance and learning
- improve autistic young people's mental health and well-being.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

Public benefit

The trustees confirm that they have taken into account the Charity Commission's public benefit guidance when making decisions to which the guidance is relevant. This includes:

- reviewing SCF's aims and objectives
- planning the direction of SCF
- planning future activities
- setting the grant making policy.

Our main activities and who we try to help are described above. All our charitable activities focus on funding initiatives in England that enhance the education and mental health of young people with autism and are undertaken to further our charitable purposes for the public benefit.

Grants

The grants policy sets out how the trustees decide upon SCF's grant-making activities, how these are undertaken, and trustees' roles in processes and financial management.

The Board of Trustees determines the focus, size, timing, longevity and relevant applications for each grant-making programme in accordance with SCF's charitable objectives. In doing so it takes into account its financial resources, current need and the need to optimise the impact of the grant.

Pilot grant-making programme

In February 2023 we closed our first major grant-making fund. Its aim had been to pilot emerging systems for SCF grant-making. The final three projects, whose timescales had been extended due to the pandemic's impact on schools, completed between May and February.

Learning from this pilot grant-making programme has informed the current programme.

The total amount of funding provided was £32,650 less than originally anticipated, and these accounts reflect this.

Rapid response fund

The COVID-19 pandemic impacted significantly on the education and well-being of autistic young people. It also affected the smooth planning and running of large-scale projects in secondary schools and colleges. As a result, SCF changed the shape of its grant-making and has run a series of smaller-scale rapid response rounds.

The focus of each rapid response round is based on desktop research, on discussion with schools and specialist services, and with autistic young people themselves. Through this approach, SCF has been able to highlight the areas where additional funding can help and make the most impact. This has developed since the rapid response rounds were introduced in 2021.

A key priority throughout

- Mental health and well-being. Many young people's mental health had suffered as a result of the COVID-19 pandemic. While the majority of young people have adjusted to being back in school after periods of lockdown, autistic students have struggled to manage the anxiety associated with change and disrupted learning.

Important during the pandemic

- Transition into or out of secondary school
- Working with families

Important during national lockdowns and school closures

- Access to remote learning

Particularly critical as autistic students returned to school

- Transition between home and school or college
- Awareness of autism

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 28 FEBRUARY 2023

Relevant in the context of economic and policy challenges facing schools and colleges

- Access to specialist interventions
- Developing autism expertise

To ensure SCF funds targeted areas of most need, schools and colleges were actively encouraged to consult with and work with autistic young people. This also reflects SCF values.

Starting in 2021 trustees designated £1,153,000 for rapid response funding to provide support in response to the real issues facing autistic young people in secondary schools. This amount funded six grant-making rounds offering one-off awards of £1,000 or £5,000 to mainstream secondary schools, colleges or alternative provision. SCF rapid response funds are for short-term solutions which can be put in place immediately.

£435,000 was designated during the year to 28 February 2023 and this funded two such rounds. These funding opportunities were promoted through a national forum for those working with young people with special educational needs and disabilities. Local advisory services and networks were also crucial in ensuring knowledge of SCF funding was shared directly with schools and colleges.

In September 2022 we launched the fifth SCF rapid response fund, the first one not directly COVID-related. Research suggested that there were a number of compounding factors affecting autistic students in secondary schools and colleges. Funding was offered to the 33 local authorities in the West Midlands, North Yorkshire, the North East of England and West Yorkshire. We gave 66 awards amounting to £234,000 in November 2022.

Schools and colleges used funding in creative ways to buy in additional resources, create safe sensory spaces, to trial new approaches or to supplement staffing. SCF funding has helped schools to re-engage students with learning, lower the anxiety associated with change and has made school an easier and more successful place in which autistic students can socialise and learn. More recently, we have funded staff development activities to increase knowledge of autism across schools and colleges, increasing specialist expertise which can be difficult to recruit. Staff who understand about autism is something autistic young people have reported as crucial, having a high impact on their learning and ability to positively access mainstream education.

Our sixth rapid response fund was launched early February 2023 in the 11 local authorities of the East of England. Again, this fund is not specifically COVID-related but aims to address issues facing autistic students post-pandemic and within the current economic downturn. The positive response confirms the pressing need for funding, and we gave £201,000 to 49 schools and colleges.

Impact reporting

All SCF grantees are required to report on the impact of SCF funding, which enables trustees to understand how initiatives are progressing and how SCF's charitable funds are being spent. However, the extent of the reporting process varies according to the type of grant-making programme.

For the main SCF grant-making programme there is a structured reporting process with a requirement to submit reports at key points during the project. Grantees' reports include progress against the agreed outcomes, and satisfactory reports are required before the next instalment of the grant is released. When initiatives end, recipients are required to provide an end of initiative impact report focusing on the agreed initiative outcomes. A satisfactory report is required before the final payment of the grant is released.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

For SCF shorter, rapid response rounds, there is more detailed impact measurement.

- All grantees submit an impact statement after six months indicating how many autistic young people have been supported, and how much difference the funding has made. This provides a general measure of the impact of SCF funded activity.
- This year, a representative selection of grantees (around 25% of all successful applications) completed SCF impact measures. Developed and trialled during summer 2022, SCF impact measures are two simple-to-use rating scales which measure student engagement and well-being to reflect SCF aims. Schools and colleges submitted data before funded activity started. This was analysed and fed back to schools and colleges in the form of charts and tables. The measures will be repeated after 6 months and analysed for comparison to show a more focused impact of SCF funded activity.

This year, analysis of data from impact statements relating to rapid response funds three and four shows that SCF funding makes a significant impact to schools, students and to staff. In these funding rounds 99% of schools and colleges reported an impact after just 6 months. A summary of the impacts and illustrative case studies can be found on the 'Impact' page of the SCF website.

A second impact report, reflecting the impact of all six of the rapid response funds and including data from the newly developed SCF impact measures, will be produced in Autumn 2023.

Websites

SCF's website provides information for any interested reader as well as potential grant applicants. It offers information about the types of grant we will consider, how the application process works, the criteria used to assess applications and what successful applicants can expect.

Information about grants has regularly been updated to provide information about forthcoming and live grant rounds. Last year we created a new webpage summarising the impact of SCF funding. This draws on the data analysed for the SCF First Year Report, showing impact in numbers and through short case studies. We regularly refresh this section of the website, and this year have created a new page giving information about the new SCF impact measures. Only recipients of SCF grants are able to download and use the measures, but more general information is available to everyone.

All applications for the pilot grant-making programme were submitted and processed using an online grant-making portal. The portal managed all stages of the grant-making cycle. Following an in-depth review and drawing on our learning from administering SCF rapid response rounds we discontinued our use of the portal. This year we have scoped out alternative systems which can meet our needs in cost effective ways.

For the rapid response rounds, we use a more basic online application form to simplify the process for applicants and to encourage people to apply. This supports the central principle that the funds are for short-term solutions which could be put in place immediately.

Recommendations for an online tailored grant management system have been made to trustees, and this forms part of ongoing strategic planning.

SCF's website and the grant-making portal provide guides and troubleshooting documents to help applicants at each stage of their application.

Achievements and performance

In the period covered by this report SCF has developed its management of short, rapid- response rounds, which have been well received by the recipients. The source of our funding has remained predominantly the same, although we gratefully received a donation of £20,000 from an additional benefactor. Having made an agreed alteration to Article 41 of the Articles of Association, trustees have continued to conduct meetings in person, online or as a hybrid of the two.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 28 FEBRUARY 2023

SCF has responded proactively to support young people, their schools and colleges, as they settled back into education after lockdown. Having aimed to cover all regions of England, this year we focused on Greater London, West Midlands, North East and East of England. In the following year we will offer opportunities to schools and colleges in the South East.

Projects that SCF has funded in the 2022/23 grant-making round have helped establishments to make provision that goes above and beyond that which is statutory and to meet needs that have been specifically identified by mainstream education providers. Most notable has been the very positive response from recipients who have used awards to reinforce attendance and learning, to support full-time access to education and to improve the mental health and well-being of their students. The number of autistic young people to benefit from these initiatives totals approximately 4,194.

The website provides valuable information to attract and inform potential grant applicants and has demonstrated the charity's flexibility in changing the type of grants on offer. It is now well established as the central access point for support and information for applicants and interested parties. However, work done by the education adviser to build a secure database has ensured that direct contact can also be made with providers, authorities and support agencies.

We recognise the investment of time and effort involved in an applicant submitting a coherent and successful application. Following a streamline of the application process last year, this has been further simplified so that applications, assessments and awards can be dealt with within a reduced timescale. Positive feedback from users indicates that this has been very successful.

FINANCIAL REVIEW

Income

During the reporting period we have received donations from SCF's benefactors totalling £520,000 (2022: £730,000). Of this, £435,000 has been designated for the Rapid response fund.

Reserves

The trustees are working towards building reserves through good use of accessible funds and investments.

The trustees intend the charity to maintain free unrestricted reserves:

- to provide a level of working capital that protects the continuity of our work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The trustees will review the above criteria with reference to the charity's strategy and Annual Plan and determine the target level of free reserves to meet these.

At the end of the reporting period, the charity's reserves were £379,841. The free reserves were £178,841.

The trustees will at times designate funds from free reserves for significant project costs, agreed grants or replacement of major assets. This has been the case with funds for the 2020/21 pilot grantmaking programme, COVID-19 response fund and Rapid response fund.

Investments

Currently, the charity holds no investments. However, in preparation for investing, the trustees have set an investment policy to support the grant-making activities of the charity.

This provides for any income from any investments to be reinvested to assist with meeting the grant-making programmes. Trustees expect any investments to generate a reasonable level of income, as income forms an important component of the overall total return.

The charity holds in cash sufficient funds to meet immediate cash-flow requirements.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2023**

Risk management

Led by the governance committee, trustees have considered the major risks to which the charity has been exposed, have reviewed those risks and where necessary taken the appropriate action to address them. We hold a risk register that is updated at least annually. Our procedures for risk management are periodically reviewed to ensure that they continue to meet the needs of the charity.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

The trustees consider that the source of funds originating from another country poses the charity's major financial risk. The trustees manage this by ensuring funding is in place before embarking on any grant-making commitment.

Plans for the future

Last year, response showed that our work on COVID-19 response made a significant impact in supporting education staff to manage high levels of anxiety for young people both in and out of school. This year we have been conscious that life has not simply returned to normal for many young people with autism. We have therefore continued to emphasise support for mental health in our grant-giving and foresee that this will remain a need in the following year.

In the meantime, trustees have worked together to begin the next five year strategic plan. Based on our values, we have considered: a review and possible restructure of the foundation's staffing and leadership; new or extended activities that SCF could develop; and new grant schemes for the future. Final decisions about these are currently being made.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Sheila Coates Foundation (SCF) is a charitable company limited by guarantee registered in England and Wales (Company number 11677892) and registered as a charity in England & Wales (1188092). It has an exemption from using 'Limited' in its name. Its governing document is its memorandum and articles of association.

SCF has no premises; all work is undertaken remotely. The Registered office is: The Courtyard, Shoreham Road, Upper Beeding, Steyning, West Sussex, England, BN44 3TN which is also the correspondence address.

The directors of the company are also charity trustees as defined by section 177 of the Charities Act 2011. Under the requirements of the Memorandum and Articles of Association one third of the directors must retire from office by rotation at each annual general meeting. They may put themselves forward for re-election if eligible. The minimum number of directors is three and there is no maximum number.

All trustees give their time voluntarily and none received benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 of the accounts.

In accordance with the charitable objects, the charity's work focuses on young people. The Board of Trustees seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. Over 50% of the current trustees are experienced in work with or in support of vulnerable young people. Additionally management, business and finance skills are well represented on the Board. One of our trustees has personal experience of autism.

In an effort to maintain this broad skill mix, an annual audit of the skills of the members of the Board is undertaken. This helps identify any skills gaps and focuses efforts to recruit new trustees. In the event of particular skills being lost due to retirements, or the need for additional trustees, individuals are approached to offer themselves for election to the Board. Having gone through this process, trustees agreed that there is currently no requirement for an additional Board member at this time.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 28 FEBRUARY 2023***

Board meetings are held five times a year, two of which are intended to be held face to face in person, and three held online. During the reporting period, meetings were held in person and online, in accordance with Article 41 of the Articles of Association.

The directors who held office during the Period and up to the date of signature of the financial statements were as follows:

Mr D J Coates
Mr B P Delo
Ms S L Harris
Ms A K Duffy
Mr J M Ericson
Judge Vera Mayer

The directors of the company are also charity trustees as defined by section 177 of the Charities Act 2011.

Trustee Induction and Training

Where required, the Chair of Trustees and Business Manager are on hand to support new trustees as they settle into their roles.

New trustees are provided with documents and briefings to familiarise them with the charity and the context within which it operates. This covers the following main documents.

- Charity Commission Charity trustee welcome pack
- The Charity Governance Code
- In house presentation - Trustees roles and responsibilities
- The charity's strategy document
- The Memorandum and Articles of association
- Recent Board meeting minutes
- Most recent statutory accounts

During this year we held successful strategy and planning discussions to inform and shape action plans for the charity's future. Trustees also received updated training on safeguarding and the current educational climate.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

Trustees' responsibilities in relation to the accounts

The trustees, who are also the directors of Sheila Coates Foundation for the purposes of company law, 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

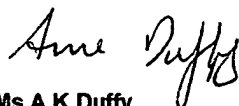
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which 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 Company Act 2006. The trustees 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board on 1st July 2023

On behalf of the Board of trustees



Ms A K Duffy
Trustee

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF SHEILA COATES FOUNDATION

I report to the charity trustees on my examination of the accounts of the Charitable Company for the year ended 28 February 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Cummins FCCA FCIE

On behalf of TC Group

Office: Steyning, West Sussex

Dated: 7 July 2023

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

		Unrestricted funds	Designated funds	Total 2023	Total 2022
	Note	£	£	£	£
Income from:					
Donations and legacies	3	520,000	-	520,000	730,000
Total income		520,000	-	520,000	730,000
Expenditure on:					
Charitable activities	4	87,749	405,350	493,099	605,777
Total expenditure		87,749	405,350	493,099	605,777
Net income/(expenditure)		432,251	(405,350)	26,901	124,223
Transfers between funds	11	(402,350)	402,350	-	-
Net movement in funds		29,901	(3,000)	26,901	124,223
Reconciliation of funds					
Total funds brought forward		148,940	204,000	352,940	228,717
Total funds carried forward	12	178,841	201,000	379,841	352,940

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All activities are classed as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

BALANCE SHEET

AS AT 28 FEBRUARY 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		388,463		401,998	
		<u>388,463</u>		<u>401,998</u>	
Creditors: amounts falling due within one year	10	(8,622)		(49,058)	
Net current assets		<u>379,841</u>		<u>352,940</u>	
Net assets		<u><u>379,841</u></u>		<u><u>352,940</u></u>	
The funds of the charity:					
Unrestricted funds	12	178,841		148,940	
Designated funds	11	201,000		204,000	
		<u>379,841</u>		<u>352,940</u>	

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the Act with respect to accounting records and for the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual financial statements required by the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved by the Board on *1st July 2023*

A K Duffy
Ms A K Duffy

Trustee

Company Registration No. 11677892

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
AS AT 28 FEBRUARY 2023

	Notes	2023 £	2022 £
Cash flows from operating activities and decrease/ increase in cash	13	(13,535)	39,233
Cash and cash equivalents at start of year		401,998	362,765
Cash and cash equivalents at end of year		388,463	401,998

All cash is cash at bank and in hand.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Legal status of charitable company

Sheila Coates Foundation is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the trustees' report.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

2 Accounting policies

2.1 Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Companies Act 2006.

Sheila Coates Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

2.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Donations and other forms of voluntary income are recognised as income when receivable, except insofar as they are incapable of financial measurement.

Investment income is accounted for when receivable.

2.4 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Expenditure on charitable activities includes the awarding of grants to beneficial third parties, and the governance costs associated with the continuing operation of SCF.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2023

2 Accounting Policies (continued)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.6 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.7 Fund Accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds – these are unrestricted funds set aside by trustees for a specific purpose.

2.8 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2023

3 Income from donations

	Unrestricted funds	Designated funds	Total 2023	Total 2022
	£	£	£	£
Donations	520,000	-	520,000	730,000
	<u>520,000</u>	<u>-</u>	<u>520,000</u>	<u>730,000</u>

4 Total expenditure

	Other costs	Grant funding	Total 2023	Total 2022
	£	£	£	£
Expenditure on charitable activities				
Activities undertaken directly	74,062	405,350	479,412	591,184
Support costs	13,687	-	13,687	14,593
	<u>87,749</u>	<u>405,350</u>	<u>493,099</u>	<u>605,777</u>
Total charitable activities	87,749	405,350	493,099	605,777

Analysis of support costs (including Governance costs)

	Total 2023	Total 2022
	£	£
Governance costs:		
Legal and professional	10,567	11,893
Independent examiner's fees	3,120	2,700
	<u>13,687</u>	<u>14,593</u>

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

5 Grants payable

During the year grants totalling £438,000 were paid to 118 educational institutions (2022: £514,000 paid to 134 institutions).

6 Comparative Funds – Statement of Financial Activities for the year ended 28 February 2022

		Unrestricted funds	Designated funds	Total 2022
Income from:	Notes	£	£	£
Donations and legacies	3	730,000	-	730,000
Total income		730,000	-	730,000
Expenditure on:				
Charitable activities	4	91,777	514,000	605,777
Total expenditure		91,777	514,000	605,777
Net income		638,223	(514,000)	124,223
Transfers between funds		(611,000)	611,000	-
Net movement in funds		27,223	97,000	124,223
Reconciliation of funds				
Total funds brought forward		121,717	107,000	228,717
Total funds carried forward	12	148,940	204,000	352,940

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

7 Trustees

No trustees received any remuneration directly from the charity in 2022 or 2023.

SCF's benefactor donated £500,000 (2022: £730,000) to the Charity during the year.

Expenses totalling £nil were reimbursed to trustees during the year (2022: £nil).

Payments totalling £20 (2022: nil) were made to Voipfone during the year, a company co-owned by the spouse of A Duffy.

8 Employees

During the year there were no individuals directly employed by the charity, other than the directors. No directors received any remuneration directly from the charity in 2022 or 2023.

9 Taxation

As a charity, Sheila Coates Foundation is exempt from tax on income and gains to the extent that these are applied to its charitable objects

10 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	-	1,500
Accruals and deferred income	8,622	47,558
	8,622	49,058

11 Designated funds

	Movement in funds				
	Balance at 1 March 2022 £	Incoming resources £	Resources expended £	Transfers between funds £	Balance at 28 February 2023 £
Rapid response fund	204,000	-	(405,350)	402,350	201,000
	204,000	-	(405,350)	402,350	201,000

Starting in 2021 trustees designated funds for rapid response funding to provide support in response to the real issues facing autistic young people in secondary schools. These funded grant-making rounds offering one-off awards of £1,000 or £5,000 to mainstream secondary schools, colleges or alternative provision. SCF rapid response funds are for short-term solutions which can be put in place immediately, and have been in support of: mental health and well-being; increasing autism knowledge and expertise in schools and colleges; enhanced access to specialists for assessment, advice, interventions; co-production or collaboration with autistic young people.

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

11 Designated funds (continued)

In the year ended 28 February 2023, these funding opportunities were offered in the 33 local authorities in the West Midlands, North Yorkshire, the North East of England and West Yorkshire and the 11 local authorities of the East of England.

Trustees transferred £435,000 into this fund during the year.

12 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Total £
Fund balances at 28 February 2023 are represented by:			
Current assets	187,463	201,000	388,463
Creditors: amounts falling due within one year	(8,622)	-	(8,622)
	<u>178,841</u>	<u>201,000</u>	<u>379,841</u>

	Unrestricted funds £	Designated funds £	Total £
Fund balances at 28 February 2022 are represented by:			
Current assets	197,998	204,000	401,998
Creditors: amounts falling due within one year	(49,058)	-	(49,058)
	<u>148,940</u>	<u>204,000</u>	<u>352,940</u>

13 Net cash inflow/(outflow) from operating activities

	2023 £	2022 £
Net income	26,901	124,223
Loss on the sale of fixed assets	-	-
Decrease in creditors	(40,436)	(84,990)
	<u>(13,535)</u>	<u>39,233</u>

14 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

SHEILA COATES FOUNDATION

England & Wales - Charity number 1188092

Accounts

Company Registration No. 11677892 (England and Wales)
Charity Registration No. 1188092

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2022



**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr D J Coates Mr B P Delo Ms S L Harris Ms A K Duffy Mr J M Ericson Judge V Mayer
Company number	11677892
Charity number	1188092
Principal Address and Registered Office	The Courtyard Shoreham Road Upper Beeding STEYNING BN44 3TN
Independent Examiner	TC Group The Courtyard Shoreham Road Upper Beeding STEYNING BN44 3TN

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
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SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE) TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2022

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities; 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The charitable objects of Sheila Coates Foundation (SCF) are for the public benefit to advance the education (including social and physical training) and mental health of persons, especially persons under the age of 30 who have autism and related conditions (beneficiaries), by making grants and in such other ways as the trustees see fit.

SCF was registered as a charity in 2020 and established in the memory of the late Sheila Coates.

Sheila was an inspirational creator of a service in Oxfordshire for children with autism and related conditions. She led a team of more than 90 staff working with 200 children in many host schools. The philosophy which Sheila engendered by her example lives on: respect and caring for each child and each family combined with a realism about their difficulties; a willingness to explore new ideas; developing the service to address the daily reality of the children's problems; and giving staff freedom to develop their own initiatives.

Through SCF, our benefactor wants to help young people with autism to be given every opportunity to achieve their potential and thrive in society.

The primary method of achieving the charitable objects is to fund qualifying initiatives in England through promoting and operating grant-making programmes.

SCF does not want to replicate support or interventions that are, or should be, statutorily provided. Instead, SCF grants help those working with autistic young people to set up and run initiatives that will make a significant difference over and above what is already on offer.

SCF grants provide opportunities for young people with autism to improve their skills. It does this by allocating grants to their schools or colleges. Grant applicants are required to identify measurable outcomes which must ultimately impact on improved learning and/or mental health for young people with autism.

SCF will only fund initiatives where there is a clear rationale, which show they are innovative and creative, which fulfil a need, and where impact can be clearly measured.

SCF's grant-making is responsive to changes within the education and wider context. Where there is a specific or urgent need, the trustees may alter the focus or approach to grant-making.

Applicants must be from a mainstream school, college, or other mainstream-based educational provision in England, and work with young people with autism who attend these establishments.

SCF funds initiatives that:

- help autistic young people to take part fully in mainstream activities where statutorily funded support is not enough
- help autistic young people to participate in after-school or outside-college activities or study support
- help autistic young people to attend school through alternative education provision
- work with families to support school or college attendance and learning
- improve autistic young people's mental health and well-being.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

Public benefit

The trustees confirm that they have taken into account the Charity Commission's public benefit guidance when making decisions to which the guidance is relevant. This includes:

- reviewing SCF's aims and objectives
- planning the direction of SCF
- planning future activities
- setting the grant making policy.

Our main activities and who we try to help are described above. All our charitable activities focus on funding initiatives in England that enhance the education and mental health of young people with autism and are undertaken to further our charitable purposes for the public benefit.

Grants

The grants policy sets out how the trustees decide upon SCF's grant-making activities, how these are undertaken, and trustees' roles in processes and financial management.

The Board of Trustees determines the focus, size, timing, longevity and relevant applications for each grant-making programme in accordance with SCF's charitable objectives. In doing so it takes into account its financial resources, current need and the need to optimise the impact of the grant.

All grantees are required to report on the impact of SCF funding, which enables trustees to understand how initiatives are progressing and how SCF's charitable funds are being spent. However, the extent of the reporting process varies according to the type of grant-making programme.

For the main SCF grant-making programme there is a structured reporting process with a requirement to submit reports at key points during the project. Grantees' reports include progress against the agreed outcomes, and satisfactory reports are required before the next instalment of the grant is released. When initiatives end, recipients are required to provide an end of initiative impact report focusing on the agreed initiative outcomes. A satisfactory report is required before the final payment of the grant is released.

For SCF shorter, rapid response rounds, grantees submit an impact statement after six months indicating how many autistic young people have been supported, and how much difference the funding has made.

2020 / 21 Pilot grant-making programme

The SCF grant-making pilot was planned, developed and launched in 2020. In addition to the central purpose of awarding grants, a key aim of the pilot was to test all aspects of our grant-making systems and help us develop plans for the next stage of our activities.

Six initiatives of between £10,000 and £50,000 were funded. The total of grants awarded was £204,900. Each initiative was planned to end by 31 August 2021. However the COVID-19 pandemic had a significant impact on schools and because of this trustees approved extensions for three of the six grantees. Three ended as planned in August 2021, two projects are due to complete at the end of March 2022 and one at the end of July 2022.

Schools used SCF funding to transform their environments with separate sensory provision inside and outside, and to provide life-changing experiences for autistic young people.

A First Year Report was produced for trustees in August 2021 which drew on evidence gathered throughout the pilot, including reports from completed projects and interviews with students and staff who were involved. The report describes the impact SCF funding has had on autistic young people through its grant-making: improvements in relationships, well-being and engagement with learning. Key to these impacts was student involvement in designing and developing these activities. A summary of the impacts can be found on the 'Impact' page of our web-site.

SCF successfully developed the systems and processes needed to plan, deliver and administer a small-scale grants programme. Learning from the first year will inform future programmes and initiatives.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

COVID response fund

The COVID-19 pandemic affected the smooth planning and running of large-scale projects in secondary schools and colleges. It also impacted significantly on the education and well-being of autistic young people.

Reports showed that autistic people found the restrictions and changes arising from the COVID-19 pandemic particularly testing. Although some autistic young people felt that time away from the challenges of secondary school was beneficial, many did not. For them, the impacts of the pandemic have been long-term and profound. Young people with autism said that they had potentially been 'left stranded' with little support.

Throughout the pandemic, we talked to schools, autistic young people and specialist services. They highlighted the areas where additional funding could help - and this changed over the course of two years.

Priorities throughout

- Mental health and well-being
- Transition into or out of secondary school
- Working with families

Important during national lockdowns and schools closures

- Access to remote learning

Particularly critical as autistic students returned to school

- Return to school or college
- Awareness of autism

To address these issues, the trustees designated £718,000 (£611,000 of which was designated during the year to 28 February 2022) to provide support in response to COVID-19. This funded four grant-making rounds offering one-off awards of £1,000 or £5,000 to mainstream secondary schools, colleges or alternative provision. This was for short-term solutions which could be put in place immediately. These funding opportunities were promoted through a national forum for those working with young people with special educational needs and disabilities. Local advisory services and networks were also crucial in ensuring knowledge of SCF funding was shared directly with schools and colleges.

The four rounds were as follows.

In mid-February 2021 we launched our first COVID-19 response fund in the 17 local authorities of the East Midlands, South Yorkshire and Humberside. We had a very good response and gave 35 awards amounting to £107,000 in the first half of March 2021.

At the end of April 2021 we launched our second COVID-19 response fund, which was twice the size of the first fund. This was offered in the 16 local authorities in the South West region of England. We had a strong response and gave 54 awards amounting to £206,000 in mid-June 2021.

Our third round was to assist with COVID recovery, and was launched in mid-September 2021 in the 24 local authorities in the North West region of England. Applications indicated a continued interest in swift funding of this type and we gave 45 awards amounting to £201,000.

In November 2021 the trustees designated up to £210,000 for a fourth round of COVID support funding, in the 33 local authorities of Greater London. The number and quality of applications suggested that there continues to be a need for this type and immediacy of funding. We gave 52 awards amounting to £204,000 in March and April 2022.

Schools and colleges used funding in creative ways to buy in additional resources, create safe sensory spaces, to trial new approaches or to supplement staffing. We have received impact statements for the first two rounds, which are represented in the SCF First Year Report. SCF funding has helped schools to re-engage students with learning, lower the anxiety associated with change and has made school an easier and more successful place in which autistic students can socialise and learn.

Feedback on the second two rounds is due in May 2022 and October 2022.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

Websites

SCF's website provides information for any interested reader as well as potential grant applicants. It offers information about the types of grant we will consider, how the application process works, the criteria used to assess applications and what successful applicants can expect.

Information about grants has regularly been updated to provide information about forthcoming and live grant rounds. We have recently created a new webpage summarising the impact of SCF funding. This draws on the data analysed for the SCF First Year Report, showing impact in numbers and through short case studies. We will regularly refresh this page with additional information, testimonials and case studies from schools.

All applications for the pilot grant-making programme were submitted and processed using an online grant-making portal. The portal handled all stages of the grant-making cycle: initial registration; a short eligibility questionnaire; the application form; review of the application and decision; initiative planning and reporting. As part of the process evaluation, and drawing on our learning from administering SCF COVID response rounds, a review of the online portal was carried out. Feedback was gathered from grantees and SCF staff involved in administering the portal and as a result we have started to scope out alternative systems which could meet our needs in cost effective ways.

For the COVID response rounds, we used a more basic online application form to simplify the process for applicants and encourage people to apply. This supports the central principle that the funds are for short-term solutions which could be put in place immediately.

SCF's website and the grant-making portal provide guides and troubleshooting documents to help applicants at each stage of their application.

Achievements and performance

The previous financial year was SCF's first, and its aims were: to establish an online presence, to pilot a grant-giving process, and to provide benefits to a small number of autistic young people. Having more than successfully achieved these aims, this year we have built on those foundations.

In the period covered by this report SCF has taken significant steps to further develop the systems and infrastructure required in undertaking its grant-making activities. COVID-19 did not in itself affect the charity's income and SCF has been able to continue its work throughout the year. By making an agreed alteration to Article 41 of the Articles of Association, trustees have been able to conduct meetings in person, online or as a hybrid of the two.

SCF has responded proactively to support young people and schools to overcome the impact of the COVID-19 pandemic and has made very positive links with those who have received grants.

Projects that SCF has funded in the 2021/22 grant-making round have helped establishments to make provision that goes above and beyond that which is statutory and to meet needs that could not have been foreseen prior to the pandemic. Most notable has been the very positive response from recipients who have used awards to help them manage the dire experience of autistic young people during COVID-19 lockdowns. SCF funds have helped schools and colleges to support re-entry to education and improve the mental health and well-being of their students. The number of autistic young people to benefit from these initiatives totals approximately 4,575.

The website provides valuable information to attract and inform potential grant applicants and has demonstrated the charity's flexibility in changing the type of grants on offer. It is now well established as the central access point for support and information for applicants and interested parties.

We recognise the investment of time and effort involved in an applicant submitting a coherent and successful application. Following a review of the pilot application process we streamlined the application portal. The information it now provides is even simpler than before and supports a very straightforward user experience. An increase in applications and positive feedback from users indicate that this has been very successful.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

FINANCIAL REVIEW

Income

During the reporting period we have received donations from SCF's benefactor totalling £730,000 (2021: £515,000). Of this, £611,000 has been designated for the COVID-19 response fund.

Reserves

The trustees are working towards building reserves through good use of accessible funds and investments.

The trustees intend the charity to maintain free unrestricted reserves:

- to provide a level of working capital that protects the continuity of our work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The trustees will review the above criteria with reference to the charity's strategy and Annual Plan and determine the target level of free reserves to meet these.

The trustees will at times designate funds from free reserves for significant project costs, agreed grants or replacement of major assets. This has been the case with funds for the 2020/21 pilot grantmaking programme and COVID-19 response fund.

Investments

The trustees have set an investment policy to support the grant-making activities of the charity.

Any income from any investments will be reinvested to assist with meeting the grant-making programme. Trustees expect the investments to generate a reasonable level of income, as income forms an important component of the overall total return.

The charity holds in cash sufficient funds to meet immediate cash-flow requirements.

Risk management

The trustees have considered the major risks to which the charity is exposed and have reviewed those risks. We hold a risk register that is updated at least annually. Where appropriate, systems or procedures have been put in place to mitigate the risks the charity faces. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

The trustees consider that the source of funds originating from another country poses the charity's major financial risk. The trustees manage this by ensuring funding is in place before embarking on any grant-making commitment.

Plans for the future

When establishing the charity the trustees recognised the need to develop the size, scale and complexity of grant-making programmes over a period of approximately three years. Unforeseen events, such as COVID-19, have caused some delay in our development process.

In the first round the majority of grants were for building or infrastructure work. Our work on COVID-19 response rightly indicated that support to improve mental health and manage anxiety about attending school would be required. We have shown this to be the case and will continue to be proactive in supporting schools or colleges should a similar situation arise.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022**

In the meantime, trustees plan to work in three groups in order to develop the next five year strategic plan. Based on our values, these groups will consider: a review and possible restructure of the foundation's staffing and leadership; new or extended activities that SCF could develop; new grant schemes for the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Sheila Coates Foundation (SCF) is a charitable company limited by guarantee registered in England and Wales (Company number 11677892) and registered as a charity in England & Wales (1188092). It has an exemption from using 'Limited' in its name. Its governing document is its memorandum and articles of association.

SCF has no premises; all work is undertaken remotely. The Registered office is: The Courtyard, Shoreham Road, Upper Beeding, Steyning, West Sussex, England, BN44 3TN which is also the correspondence address.

The directors of the company are also charity trustees as defined by section 177 of the Charities Act 2011. Under the requirements of the Memorandum and Articles of Association one third of the directors must retire from office by rotation at each annual general meeting. They may put themselves forward for re-election if eligible. The minimum number of directors is three and there is no maximum number.

All trustees give their time voluntarily and none received benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 of the accounts.

In accordance with the charitable objects, the charity's work focuses on young people. The Board of Trustees seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. Over 50% of the current trustees are experienced in work with or in support of vulnerable young people. Additionally management, business and finance skills are well represented on the Board. One of our trustees has personal experience of autism.

In an effort to maintain this broad skill mix, an annual audit of the skills of the members of the Board is undertaken. This helps identify any skills gaps and focuses efforts to recruit new trustees. In the event of particular skills being lost due to retirements, or the need for additional trustees, individuals are approached to offer themselves for election to the Board.

Board meetings are held every two months. During the reporting period all but one Board meeting was held online, in accordance with Article 41(5) of the Articles of Association. This was as a consequence of COVID-19 restrictions on movement. It has not proved limiting to getting business done but it inevitably loses the valuable opportunity for the other aspects that otherwise result from face to face meetings.

The directors who held office during the Period and up to the date of signature of the financial statements were as follows:

Mr D J Coates
Mr B P Delo
Ms S L Harris (formerly Ms S L Delo)
Ms A K Duffy
Mr J M Ericson
Judge Vera Mayer

The directors of the company are also charity trustees as defined by section 177 of the Charities Act 2011.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022**

Trustee Induction and Training

The Chair of Trustees and Business Manager are on hand to support new trustees as they settle into their roles.

New trustees are provided with documents and briefings to familiarise them with the charity and the context within which it operates. This covers the following main documents.

- Charity Commission Charity trustee welcome pack
- The Charity Governance Code
- In house presentation - Trustees roles and responsibilities
- The charity's strategy document
- The Memorandum and Articles of association
- Recent Board meeting minutes
- Most recent statutory accounts

During this year we held a successful strategy and planning 'away day' and intend to repeat this when COVID restrictions allow. Trustees received training on the new Safeguarding Children in Education legislation and the safeguarding policy has been updated to reflect this.

Trustees' responsibilities in relation to the accounts

The trustees, who are also the directors of Sheila Coates Foundation for the purposes of company law, 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

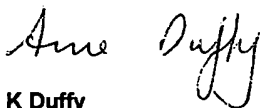
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which 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 Company Act 2006. The trustees 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board on 25 June 2022

On behalf of the Board of trustees



**Ms A K Duffy
Trustee**

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF SHEILA COATES FOUNDATION

I report to the charity trustees on my examination of the accounts of the Charitable Company for the year ended 28 February 2022.

Responsibilities and basis of report

As the charity's trustees of the Charitable Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Charitable Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Cummins FCCA FCIE
On behalf of TC Group
Office: Steyning, West Sussex

Dated: 13 July 2022

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2022**

		Unrestricted funds	Designated funds	Total 2022	Total 2021
	Note	£	£	£	£
Income from:					
Donations and legacies	3	730,000	-	730,000	565,000
Total income		730,000	-	730,000	565,000
Expenditure on:					
Charitable activities	4	91,777	514,000	605,777	336,167
Total expenditure		91,777	514,000	605,777	336,167
Net income		638,223	(514,000)	124,223	228,833
Transfers between funds	11	(611,000)	611,000	-	-
Net movement in funds		27,223	97,000	124,223	228,833
Reconciliation of funds					
Total funds brought forward		121,717	107,000	228,717	(116)
Total funds carried forward	12	148,940	204,000	352,940	228,717

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All activities are classed as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

BALANCE SHEET

AS AT 28 FEBRUARY 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		401,998		362,765	
		<u>401,998</u>		<u>362,765</u>	
Creditors: amounts falling due within one year	10	(49,058)		(134,048)	
Net current assets		<u>352,940</u>		<u>228,717</u>	
Net assets		<u><u>352,940</u></u>		<u><u>228,717</u></u>	
The funds of the charity:					
Unrestricted funds	12	148,940		121,717	
Designated funds	11	204,000		107,000	
		<u>352,940</u>		<u>228,717</u>	

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the Act with respect to accounting records and for the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual financial statements required by the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved by the Board on *25 June 2022*

Aime Duffy

**Ms A K Duffy
Trustee**

Company Registration No. 11677892

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
AS AT 28 FEBRUARY 2022

	Notes	2022 £	2021 £
Cash flows from operating activities	13	39,233	(1,136,734)
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		-	1,479,024
Net cash from investing activities		-	1,479,024
Increase in cash and cash equivalents		39,233	342,290
Cash and cash equivalents at start of year		362,765	20,475
Cash and cash equivalents at end of year		401,998	362,765

All cash is cash at bank and in hand.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Legal status of charitable company

Sheila Coates Foundation is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the trustees' report.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

2 Accounting policies

2.1 Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Companies Act 2006.

Sheila Coates Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This includes taking into account any known impact of the COVID-19 pandemic.

2.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Donations and other forms of voluntary income are recognised as income when receivable, except insofar as they are incapable of financial measurement.

Investment income is accounted for when receivable.

2.4 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Expenditure on charitable activities includes the awarding of grants to beneficial third parties, and the governance costs associated with the continuing operation of SCF.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022**

2 Accounting Policies (continued)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.6 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.7 Fund Accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds – these are unrestricted funds set aside by trustees for a specific purpose.

2.8 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022

3 Income from donations

	Unrestricted funds	Designated funds	Total 2022	Total 2021
	£	£	£	£
Donations	730,000	-	730,000	565,000
	<u>730,000</u>	<u>-</u>	<u>730,000</u>	<u>565,000</u>

4 Total expenditure

	Other costs	Grant funding	Total 2022	Total 2021
	£	£	£	£
Expenditure on charitable activities				
Activities undertaken directly	77,184	514,000	591,184	318,858
Support costs	14,593	-	14,593	17,309
	<u>91,777</u>	<u>514,000</u>	<u>605,777</u>	<u>336,167</u>

Analysis of support costs (including Governance costs)

	Total 2022	Total 2021
	£	£
Governance costs:		
Legal and professional	11,893	15,209
Independent examiner's fees	2,700	2,100
	<u>14,593</u>	<u>17,309</u>

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

5 Grants payable

During the year grants totalling £514,000 were paid to 134 educational institutions (2021: £204,900 paid to 6 institutions).

6 Comparative Funds – Statement of Financial Activities for the year ended 28 February 2021

		Unrestricted funds	Designated funds	Total 2021
Income from:	Notes	£	£	£
Donations and legacies	3	565,000	-	565,000
Total income		565,000	-	565,000
Expenditure on:				
Charitable activities	4	131,267	204,900	336,167
Total expenditure		131,267	204,900	336,167
Net income		433,733	(204,900)	228,833
Transfers between funds		(311,900)	311,900	-
Net movement in funds		121,833	107,000	228,833
Reconciliation of funds				
Total funds brought forward		(116)	-	(116)
Total funds carried forward	12	121,717	107,000	228,717

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

7 Trustees

No trustees received any remuneration directly from the charity in 2021 or 2022.

SCF's benefactor donated £730,000 (2021: £515,000) to the Charity during the year.

Expenses totalling £nil were reimbursed to trustees during the year (2021: two trustees totalling £256).

Payments totalling £nil (2021: £212) were made to Voipfone during the year, a company co-owned by the spouse of A Duffy.

8 Employees

During the year there were no individuals directly employed by the charity, other than the directors. No directors received any remuneration directly from the charity in 2021 or 2022.

9 Taxation

As a charity, Sheila Coates Foundation is exempt from tax on income and gains to the extent that these are applied to its charitable objects

10 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	1,500	720
Accruals and deferred income	47,558	133,328
	49,058	134,048

11 Designated funds

	Movement in funds				
	Balance at 1 March 2021	Incoming resources	Resources expended	Transfers between funds	Balance at 28 February 2022
	£	£	£	£	£
COVID response fund	107,000	-	(514,000)	611,000	204,000
	107,000	-	(514,000)	611,000	204,000

Reports showed that autistic people found the restrictions and changes arising from the COVID-19 pandemic particularly difficult to manage. As a result, the trustees allocated sums to provide support to respond to COVID-19. This funded four grant-making rounds offering one-off awards of £1,000 or £5,000 to mainstream secondary schools, colleges or alternative provision. This was for short-term solutions in support of: mental health and well-being; transition into or out of secondary school; working with families; access to remote learning; return to school or college; awareness of autism, which could be put in place immediately.

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

11 Designated fund (continued)

These funding opportunities were offered in the:

17 local authorities of the East Midlands, South Yorkshire and Humberside
 16 local authorities in the South West region of England
 24 local authorities in the North West region of England
 33 local authorities of Greater London

Trustees transferred £611,000 into this fund during the year.

12 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Total £
Fund balances at 28 February 2022 are represented by:			
Current assets	197,998	204,000	401,998
Creditors: amounts falling due within one year	(49,058)	-	(49,058)
	<u>148,940</u>	<u>204,000</u>	<u>352,940</u>

	Unrestricted funds £	Designated funds £	Total £
Fund balances at 28 February 2021 are represented by:			
Current assets	255,765	107,000	362,765
Creditors: amounts falling due within one year	(134,048)	-	(134,048)
	<u>121,717</u>	<u>107,000</u>	<u>228,717</u>

13 Net cash inflow/(outflow) from operating activities

	2022 £	2021 £
Net income	124,223	228,833
Loss on the sale of fixed assets	-	31,310
Increase/(decrease) in creditors	(84,990)	(1,396,877)
	<u>39,233</u>	<u>(1,136,734)</u>

14 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

SHEILA COATES FOUNDATION

England & Wales - Charity number 1188092

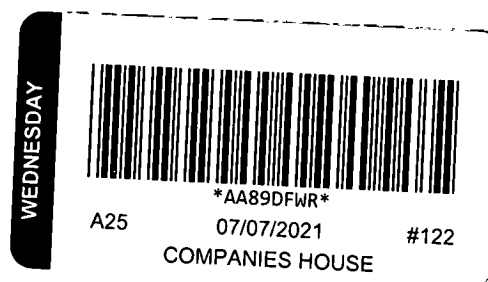
Accounts

Company Registration No. 11677892 (England and Wales)
Charity Registration No. 1188092

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2021



SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D J Coates
Mr B P Delo
Ms S L Delo
Ms A K Duffy
Mr J M Ericson
Judge V Mayer

Company number

11677892

Charity number

1188092

Principal Address and Registered Office

The Courtyard
Shoreham Road
Upper Beeding
STEYNING
BN44 3TN

Independent Examiner

TC Group
The Courtyard
Shoreham Road
Upper Beeding
STEYNING
BN44 3TN

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
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SHEILA COATES FOUNDATION

(LIMITED BY GUARANTEE)

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2021

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities; 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The charitable objects of Sheila Coates Foundation (SCF) are for the public benefit to advance the education (including social and physical training) and mental health of persons, especially persons under the age of 30 who have autism and related conditions (beneficiaries), by making grants and in such other ways as the trustees see fit.

SCF was registered as a charity in 2020 and established in the memory of the late Sheila Coates.

Sheila was an inspirational creator of a service in Oxfordshire for children with autism and related conditions. She led a team of more than 90 staff working with 200 children in many host schools. The philosophy which Sheila engendered by her example lives on: respect and caring for each child and each family, combined with a realism about their difficulties, a willingness to explore new ideas; developing the service to address the daily reality of the children's problems; and giving staff freedom to develop their own initiatives.

Through SCF, our benefactor wants to help young people with autism to be given every opportunity to achieve their potential and thrive in society.

The primary method of achieving the charitable objects is to fund qualifying initiatives in England through promoting and operating grant-making programmes.

SCF grants provide opportunities for young people with autism to improve their skills. It does this by allocating grants to their schools or colleges. Grant applicants are required to identify measurable outcomes which must ultimately impact over time on improved learning and/or mental health for young people with autism.

SCF will only fund initiatives where there is a clear rationale, which show they are innovative and creative, which fulfil a need, and where impact can be clearly measured.

SCF does not want to replicate support or interventions that are, or should be, statutorily provided. Instead, SCF grants help those working with autistic young people to set up and run initiatives that will make a significant difference over and above what is already on offer.

SCF's grant-making is responsive to changes within the education and wider context. Where there is a specific or urgent need, the trustees may alter the focus or approach to grant-making.

Applicants must be a school, college, or other educational provision in England, and work with young people with autism who attend these establishments.

SCF funds initiatives that:

- help autistic young people to take part fully in mainstream activities where statutorily funded support is not enough
- help autistic young people to participate in after-school or outside-college activities or study support
- help autistic young people to attend school through alternative education provision
- improve autistic young people's mental health and well-being.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

Public benefit

The trustees confirm that they have taken into account the Charity Commission's public benefit guidance when making decisions to which the guidance is relevant. This includes:

- reviewing SCF's aims and objectives
- planning the direction of SCF
- planning future activities
- setting the grant making policy.

Our main activities and who we try to help are described above. All our charitable activities focus on funding initiatives in England that enhance the education and mental health of young people with autism and are undertaken to further our charitable purposes for the public benefit.

Grants

The grants policy sets out how the trustees decide upon SCF's grant-making activities, how these are undertaken, and trustees' roles in processes and financial management.

The Board of Trustees determines the focus, size, timing, longevity and relevant applicants for each grant-making programme in accordance with SCF's charitable objectives. In doing so it takes into account its financial resources, current need and the need to optimise the impact of the grant.

All grantees are required to participate in a structured reporting process throughout their projects. This enables trustees to understand how initiatives are progressing and how SCF's charitable funds are being spent.

Grantees' reports include progress against the agreed outcomes, and satisfactory progress reports are required before instalments of the grant will be released. When initiatives end, grantees are required to provide an end of initiative impact report focussing on the agreed initiative outcomes. A satisfactory report is required before the final payment of the grant will be released.

2020 / 21 Pilot grant-making programme

In April 2020 the Board engaged a part-time Professional Adviser to provide support with governance, online presence and grant giving processes. This has been key to the development of SCF's grant-making activities.

Our 2020 / 21 grant-making pilot was planned and developed during the first half of 2020. In addition to the central purpose of awarding grants, a key aim of the pilot was to test all aspects of our grant-making systems and help us develop plans for the next stage of our grant-making activities.

The application process opened at the beginning of July 2020, when we invited applications from Oxfordshire, Southampton, Brighton and Hove/East Sussex. These are areas where we already had contacts, where we were already aware of need. We approached schools, colleges and other provisions personally to invite them to submit applications.

We received seven applications from which the trustees decided to fund six initiatives of between £10,000 and £50,000. The total of grants awarded was £204,900. Each initiative was planned to start during the 2020/21 academic year and ending by 31 August 2021. The COVID-19 pandemic has had a significant impact on schools but despite this, projects in four out of the six schools are progressing well. It is likely though that at least two initiatives will need more time to complete.

We will use evidence gathered during this pilot to make changes before launching any future large grant-making programmes.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

COVID response fund

Reports showed that autistic people have found the restrictions and changes arising from the COVID-19 pandemic particularly testing. Although some autistic young people felt that time away from a school environment they find challenging was beneficial, many have not. Young people with autism say that they have been 'left stranded' with little support.

We talked to schools, autistic young people and specialist services. They highlighted three main areas where additional funding could help.

- Mental health and well-being
- Access to remote learning
- Transition into or out of secondary school

To meet this demand the trustees designated a sum at the end of January 2021 for a COVID-19 response fund. The fund was for one-off awards of £1,000 or £5,000 to mainstream secondary schools, colleges or alternative provision initially in the 17 local authorities of the East Midlands, South Yorkshire and Humberside. This was for short-term solutions which could be put in place immediately.

This initiative was launched in mid-February, promoted through a national forum for those working with young people with special educational needs and disabilities. We had a very good response and paid out 35 awards amounting to £107,000 in the first half of March 2021.

Feedback to us from successful applicants about the difference SCF funding has made is expected by the end of July 2021.

Websites

SCF's website was completed and went live in early July 2020. The website provides information for any interested reader as well as potential grant applicants. It offers information about the types of grant we will consider, how the application process works, the criteria used to assess applications and what successful applicants can expect during their initiative.

All applications for grants are submitted and processed using an online grant-making portal. We developed this at the same time as the website and it went live in early July 2020 ready for the first applicants to start their applications later that month. The portal handles all stages of the grant-making cycle: initial registration; a short eligibility questionnaire; the application form; review of the application and decision; initiative planning and reporting.

SCF's website and the grant-making portal provide guides and troubleshooting documents to help applicants at each stage. It also points those accessing it to any recent initiatives, such as the COVID-19 response fund.

ACHIEVEMENTS AND PERFORMANCE

In this, our first year, SCF's aims were to establish an online presence, to pilot a grant giving process and to provide benefits to a small number of autistic young people. It has more than successfully achieved these aims.

In the period covered by this report SCF has taken significant steps forward in developing the systems and infrastructure required to enable it to undertake its grant-making activities.

The website provides valuable information to attract and inform potential grant applicants and will become the platform to promote the successes of the initiatives that have been funded. It is helping to establish the presence and name of this new charity. It will become a central support for our communication activities with a broader audience of potential applicants.

We recognise the investment of time and effort involved in an applicant submitting a coherent and successful application. We also know the time and effort involved in assessing poorly communicated applications. Consequently we have configured the application portal and the information it and the SCF website to provide a high quality user experience. Responses in feedback questionnaires from users suggest we have succeeded in this and have provided useful feedback for us to act on to enhance this further.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

Projects that SCF has funded in the 2020 / 21 grant-making pilot have helped establishments to make provision that goes above and beyond that which is statutory. They will help autistic young people to access mainstream education and improve their education, mental health or well-being. The number of autistic young people to benefit from these initiatives totals approximately 350.

FINANCIAL REVIEW

Income

During the reporting period we have received donations from SCF's benefactor totalling £515,000. Of this, £204,900 has been designated to fund the 2020 / 21 grant-making programme and £107,000 has been designated for the 2021 COVID-19 response fund.

Grants

The total value of the next grant-making programme has been set by the trustees to be £210,000. This will be of a similar format to the initial COVID-19 response fund, and will focus on schools in the South West.

Reserves

The trustees are working towards building reserves through good use of accessible funds and investments.

The trustees intend the charity to maintain free unrestricted reserves:

- to provide a level of working capital that protects the continuity of our work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The trustees will review the above criteria with reference to the charity's strategy and Annual Plan and determine the target level of free reserves to meet these.

The trustees will at times designate funds from free reserves for significant project costs, agreed grants or replacement of major assets. This has been the case with funds for the 2020 / 21 pilot grant-making programme and COVID-19 response fund.

Investments

The trustees have set an investment policy to support the grant-making activities of the charity.

Any income from any investments will be reinvested to assist with meeting the grant-making programme. Trustees expect the investments to generate a reasonable level of income, as income forms an important component of the overall total return.

The charity holds in cash sufficient funds to meet immediate cash-flow requirements.

Property

The sale of the residential property in Brighton was completed in early March 2020, and the interest-free loan was repaid to SCF's benefactor.

The Board followed the procedures in Sections 117 - 119 of the Charities Act 2011 in dealing with the sale of the property.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

Risk management

The trustees have considered the major risks to which the charity is exposed and have reviewed those risks. We hold a risk register that is updated at least annually. Where appropriate, systems or procedures have been put in place to mitigate the risks the charity faces. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

The trustees consider that the source of funds originating from another country poses the charity's major financial risk. The trustees manage this by ensuring funding is in place before embarking on any grant-making commitment.

Our major operational risk was identified during the year. The absence of our Chair due to illness highlighted the need to establish a secure infrastructure within the Board. We have mitigated this risk by the establishment of sub-committees.

Plans for the future

When establishing the charity the trustees recognised the need to develop the size, scale and complexity of grant-making programmes over a period of approximately three years. The 2020 / 21 pilot was the first phase of this development.

The trustees have considered what activities to undertake in the second phase. In the first round the majority of grants were for building or infrastructure work. Our work on COVID-19 response has shown us that support to improve mental health and manage anxiety about attending school will be required in the future. Trustees therefore intend to highlight these as aspects on which possible applicants could focus.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Sheila Coates Foundation (SCF) is a charitable company limited by guarantee registered in England and Wales (Company number 11677892) and registered as a charity in England & Wales (1188092). It has an exemption from using 'Limited' in its name. Its governing document is its memorandum and articles of association.

SCF has no premises; all work is undertaken remotely. The Registered office is: The Courtyard, Shoreham Road, Upper Beeding, Steyning, West Sussex, England, BN44 3TN which is also the correspondence address.

The directors of the company are also charity trustees as defined by section 177 of the Charities Act 2011. Under the requirements of the Memorandum and Articles of Association one third of the directors must retire from office by rotation at each annual general meeting. They may put themselves forward for re-election if eligible. The minimum number of directors is three and there is no maximum number.

All trustees give their time voluntarily and none received benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 of the accounts.

In accordance with the charitable objects, the charity's work focuses on young people. The Board of trustees seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. Over 50% of the current trustees are experienced in work with or in support of vulnerable young people. Additionally management, business and finance skills are well represented on the Board.

In an effort to maintain this broad skill mix, an annual audit of the skills of the members of the Board is undertaken. This helps identify any skills gaps and focuses efforts to recruit new trustees. In the event of particular skills being lost due to retirements, or the need for additional trustees, individuals are approached to offer themselves for election to the Board.

Board meetings are held every two months. During the reporting period all but one Board meeting was held online, in accordance with Article 41(5) of the Articles of Association. This was as a consequence of COVID-19 restrictions on movement. It has not proved limiting to getting business done but it inevitably loses the valuable opportunity for the other aspects that otherwise result from face to face meetings.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 28 FEBRUARY 2021***

The directors who held office during the Period and up to the date of signature of the financial statements were as follows:

Mr D J Coates (Appointed 14 November 2018)
Mr B P Delo (Appointed 14 November 2018)
Ms S L Delo (Appointed 14 November 2018)
Ms A K Duffy (Appointed 9 May 2019)
Mr J M Ericson (Appointed 7 July 2020)
Ms M V Hartshorne (Appointed 5 October 2019 and resigned 9 April 2020)
Mr S E D Worthington (Appointed 8 October 2019 and resigned 8 May 2020)
Judge Vera Mayer (Appointed 20 October 2019)

Trustee Induction and Training

The Chair of Trustees and Business Manager are on hand to support new trustees as they settle into their roles.

New trustees are provided with documents and briefings to familiarise them with the charity and the context within which it operates. This covers:

Charity Commission Charity trustee welcome pack
The Charity Governance Code
In house presentation - Trustees roles and responsibilities
The charity's strategy document
The Memorandum and Articles of association
Recent Board meeting minutes
Most recent statutory accounts

During this year we held a successful strategy and planning 'away day' and intend to repeat this when COVID restrictions allow.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

Trustees' responsibilities in relation to the accounts

The trustees, who are also the directors of Sheila Coates Foundation for the purposes of company law, 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

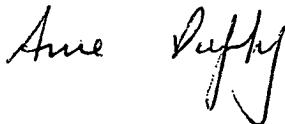
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which 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 Company Act 2006. The trustees 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board on 26/6/21

On behalf of the board of trustees



Ms A K Duffy
Trustee

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF SHEILA COATES FOUNDATION

I report to the charity trustees on my examination of the accounts of the Charitable Company for the year ended 28 February 2021.

Responsibilities and basis of report

As the charity's trustees of the Charitable Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Charitable Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Mark Cummins FCCA FCIE

On behalf of TC Group

Office: Steyning, West Sussex

Dated: 1 July 2021

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2021

		Unrestricted funds	Designated funds	Total 2021	Total 2020
	Note	£	£	£	£
Income from:					
Donations and legacies	3	565,000	-	565,000	135,228
Investment income	4	-	-	-	20
Total income		565,000	-	565,000	135,248
Expenditure on:					
Charitable activities	5	131,267	204,900	336,167	135,364
Total expenditure		131,267	204,900	336,167	135,364
Net income		433,733	(204,900)	228,833	(116)
Transfers between funds	13	(311,900)	311,900	-	-
Net movement in funds		121,833	107,000	228,833	-
Reconciliation of funds					
Total funds brought forward		(116)	-	(116)	-
Total funds carried forward	14	121,717	107,000	228,717	(116)

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All activities are classed as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

BALANCE SHEET

AS AT 28 FEBRUARY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets	11		-		1,510,334
Current assets					
Cash at bank and in hand		362,765		20,475	
		<u>362,765</u>		<u>20,475</u>	
Creditors: amounts falling due within one year	12	(134,048)		(1,530,925)	
Net current liabilities			228,717		(1,510,450)
Net assets			228,717		(116)
The funds of the charity:					
Unrestricted funds	14	121,717			(116)
Designated funds	13	107,000			
		<u>228,717</u>			<u>(116)</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the Act with respect to accounting records and for the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual financial statements required by the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved by the Board on 26/6/21

.....*A K Duffy*.....

**Ms A K Duffy
Trustee**

Company Registration No. 11677892

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
AS AT 28 FEBRUARY 2021

	Notes	2021 £	2020 £
Cash flows from operating activities	15	(1,136,734)	1,530,809
Cash flows from investing activities			
Purchase of property, plant and equipment		-	(1,510,334)
Proceeds from sale of property, plant and equipment		1,479,024	-
Net cash from investing activities		1,479,024	(1,510,334)
Increase in cash and cash equivalents		342,290	20,475
Cash and cash equivalents at start of year		20,475	-
Cash and cash equivalents at end of year		362,765	20,475

All cash is cash at bank and in hand.

SHEILA COATES FOUNDATION (LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2021

1 Legal status of charitable company

Sheila Coates Foundation is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the trustees' report.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

2 Accounting policies

2.1 Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Companies Act 2006.

Sheila Coates Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This includes taking into account any known impact of the COVID-19 pandemic.

2.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Donations and other forms of voluntary income are recognised as income when receivable, except insofar as they are incapable of financial measurement.

Investment income is accounted for when receivable.

2.4 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Expenditure on charitable activities includes the awarding of grants to beneficial third parties, and the governance costs associated with the continuing operation of SCF.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2021

2 Accounting Policies (continued)

2.5 Tangible fixed assets

Tangible fixed assets are stated at cost.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.7 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.8 Fund Accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds – these are unrestricted funds set aside by trustees for a specific purpose.

2.9 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2021

3 Income from donations

	Unrestricted funds	Designated funds	Total 2021	Total 2020
	£	£	£	£
Donations	565,000	-	565,000	135,228
	<u>565,000</u>	<u>-</u>	<u>565,000</u>	<u>135,228</u>

4 Income from investments

	Unrestricted funds	Designated funds	Total 2021	Total 2020
	£	£	£	£
Bank interest receivable	-	-	-	20
	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>

5 Total expenditure

	Other costs	Grant funding	Total 2021	Total 2020
	£	£	£	£
Expenditure on charitable activities				
Activities undertaken directly	113,958	204,900	318,858	133,564
Support costs	17,309	-	17,309	1,800
	<u>131,267</u>	<u>204,900</u>	<u>336,167</u>	<u>135,364</u>

Analysis of support costs (including Governance costs)

	Total 2021	Total 2020
	£	£
Governance costs:		
Legal and professional	15,209	-
Independent examiner's fees	2,100	1,800
	<u>17,309</u>	<u>1,800</u>

**SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2021**

6 Grants payable

	Total 2021 £	Total 2020 £
Secondary school, Southampton	39,000	-
Secondary school, Brighton & Hove	41,000	-
Secondary school, East Sussex	46,900	-
Secondary school, Oxfordshire	50,000	-
Secondary school, Southampton	10,000	-
Secondary school, Brighton & Hove	18,000	-
	204,900	-

During the current accounting period all grants were made to institutions.

7 Comparative Funds – Statement of Financial Activities for the year ended 29 February 2020

All income and expenditure in 2020 was unrestricted

8 Trustees

No trustees received any remuneration directly from the charity in 2020 or 2021.

SCF's benefactor donated £515,000 (2020: £135,228) to the Charity during the year.

Expenses totalling £256 were reimbursed to two trustees (2020: two trustees totalling £289).

Payments totalling £212 (2020: £nil) were made to Voipfone during the year. A company co-owned by the spouse of A Duffy.

9 Employees

During the year there were no individuals directly employed by the charity, other than the directors. No directors received any remuneration directly from the charity in 2020 or 2021.

10 Taxation

As a charity, Sheila Coates Foundation is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2021

11 Fixed Assets

	Land & Buildings £	Total £
Cost		
As at 1 March 2020	1,510,334	1,510,334
Disposals	(1,510,334)	(1,510,334)
As at 28 February 2021	-	-
Depreciation		
As at 1 March 2020 and 28 February 2021	-	-
Net book value		
As at 1 March 2020	1,510,334	1,510,334
As at 28 February 2021	-	-

12 Creditors: amounts falling due within one year	2021 £	2020 £
Trade creditors	720	-
Other loans	-	1,475,000
Accruals and deferred income	133,328	55,925
	134,048	1,530,925

13 Designated funds

	Movement in funds			
	Balance at 1 March 2020 £	Incoming resources £	Resources expended £	Transfers between funds £
Pilot scheme	-	-	(204,900)	204,900
COVID response fund	-	-	-	107,000
	-	-	(204,900)	311,900
	-	-	-	107,000

Pilot Scheme

At the beginning of July 2020, we personally invited schools, colleges and other provisions in Oxfordshire, Southampton, Brighton and Hove/East Sussex to submit applications for the 2020 / 21 grant-making pilot. We received seven applications from which the trustees decided to fund six initiatives of between £10,000 and £50,000. The total of grants awarded was £204,900.

In addition to the central purpose of awarding grants, a key aim of the pilot was to test all aspects of our grant-making systems and help us develop plans for the next stage of our grant-making activities. We will use evidence gathered during this pilot to make changes before launching any future large grant-making programmes.

SHEILA COATES FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

13 Designated funds (continued)

COVID response fund

The trustees were aware of research showing that autistic people have found the restrictions and changes arising from the COVID-19 pandemic particularly testing. They allocated a sum for a COVID-19 response fund for one-off awards of £1,000 or £5,000 to mainstream secondary schools, colleges or alternative provision initially in the 17 local authorities of the East Midlands, South Yorkshire and Humberside. This was for short-term solutions in support of: mental health and well-being; access to remote learning; transition into or out of secondary school, which could be put in place immediately. We had a very good response and paid out 35 awards amounting to £107,000 in the first half of March 2021.

Transfer between the unrestricted fund and the designated fund

The transfers represent funds ring-fenced by the charity for specific projects.

14 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Total £
Fund balances at 28 February 2021 are represented by:			
Current assets	255,765	107,000	362,765
Creditors: amounts falling due within one year	(134,048)	-	(134,048)
	<u>121,717</u>	<u>107,000</u>	<u>228,717</u>

All funds in 2020 were unrestricted.

15 Net cash inflow/(outflow) from operating activities

	2021 £	2020 £
Net income/(expenditure)	228,833	(116)
Loss on the sale of fixed assets	31,310	-
Increase/(decrease) in creditors	(1,396,877)	1,530,925
	<u>(1,136,734)</u>	<u>1,530,809</u>

16 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.