

Charity registration number 1201408 (England and Wales)

EMOTION DYSREGULATION IN AUTISM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2023

EMOTION DYSREGULATION IN AUTISM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Burns Mr H James Mrs AM Moore Mr SA Scott Ms L Thomas-Gray	
Senior management	Zaynab Sohawon Tabatha Bowler	Chief Executive Officer Operations Lead
Charity number	1201408	
Principal address	The Exchange 3 Centenary Square Birmingham B1 2DR	
Registered office	Companies 999 Ltd Blackthorn House Mary Ann Street Birmingham B3 1RL	
Independent examiner	Cottons Accountants LLP 1 Billing Road Northampton United Kingdom NN1 5AL	

EMOTION DYSREGULATION IN AUTISM

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

EMOTION DYSREGULATION IN AUTISM

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the Period ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 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 objects of the charity are for the public benefit, the relief of sickness and the preservation of health amongst young autistic and aspergic people and young people with 'emotion dysregulation' between the ages of 12 and 25 residing permanently or temporarily in England and Wales.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

i) Providing psychologically informed peer support

ii) Providing training to clinicians and communities (including through consultation and community workshops in places of worship, schools, youth groups etc) to help advance understanding of the needs and behavior patterns of 'emotionally dysregulated autistics' (high-functioning autistics with a risk of self-harm); and

iii) Promoting research, policy and youth social action into high-functioning autism and related subjects of study surrounding emotion dysregulation in autism to care agencies and the NHS.

Volunteers

Volunteers for the charity have been extremely resourceful and tirelessly passionate to aid in our mission to bridging the gap between autism and mental health for young people.

Achievements and performance

Significant activities and achievements against objectives

Over the past year, the charity has taken the time to establish a peer support programme for autistic young people with mental health needs in the community and inpatient mental health settings.

The charity has engaged with over 200 young people to deliver social action events. This has resulted in 7 conferences that our young people have attended where they have expressed their stories and shared their lived experience of autism and mental health challenges.

As a result, we have been funded by the Commonwealth games to establish a social action events which was incredibly successful.

We were also funded through Innovate UK for our innovative approach to mental health peer support in autistic people. We are now a disability confident employer and have received accreditation. As a result of this, we have managed to implement support plans for all peer support workers.

EMOTION DYSREGULATION IN AUTISM

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2023

We have created a road mapping strategy for the charity as a result of Listening Fund funding, we have co produced a Live Experience Strategy and some Peer Support guides. There are 3 guides:

1. Emotion dysregulation
2. Young People
3. Clinicians.

We have co produced our theory of change for talks with autistics young people, using the term EMERGENCE. EMERGENCE stands for:

- i) Early prevention,
- ii) Trauma-informed
- iii) Focus on autism as an identify, not a disorder,
- iv) Is strengths-based,
- v) Safe,
- vi) Has a consistent approach; and
- vii) Gives them a choice in their care.

We have also co produced our lived experience strategy with young people, to transform how we work with autistic young people with lived experience. The Live Experience Strategy values are as follows.

Lived Experience working should incorporate ACTIVE care:

Acceptance
Community
Transparency and meeting expectations honestly
Individuality
Valuing lived experience contributions
Equitable Access to opportunities

Troy, one of our young people, said, "This project is important to me as it enables me to feel empowered in having a voice. This project is a way of helping other young people like me and inspiring them to make a change."

Poppie commented, "This project is to raise awareness as the more people that know that emotion dysregulation is part of autism, the better!"

Here is a link to more information on our ACTIVE strategy <https://www.youtube.com/watch?v=LRWNbaihhNw>.

We have been awarded a co-production bronze award from Birmingham City Council.

Financial review

Reserves policy

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the Period.

Structure, governance and management

The trust is a charitable incorporated organisation.

EMOTION DYSREGULATION IN AUTISM

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2023

The trustees who served during the Period and up to the date of signature of the financial statements were:

Mr. Adam Burns	(Resigned 22 October 2024)
Mr. Seamus Aidan Scott	(Appointed 12 June 2023 and resigned 22 October 2024)
Ms. Lisa Thomas-Gray	(Resigned 22 October 2024)
Mr. James Harrison	(Resigned 22 October 2024)
Mrs. Angela Moira Moore	(Resigned 22 October 2024)
Mr A Burns	
Mr H James	
Mrs AM Moore	
Mr SA Scott	
Ms L Thomas-Gray	

Recruitment and appointment of trustees

Trustee Chair and James Harrison are in charge of electing new trustees.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

Induction and training of trustees

We have a code of conduct for all trustees which are signed.

The trustees' report was approved by the Board of Trustees.

Mr. Adam Burns
Trustee

31 October 2024

Mr. James Harrison
Trustee


Adam Burns (Oct 31, 2024 15:02 GMT)



EMOTION DYSREGULATION IN AUTISM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EMOTION DYSREGULATION IN AUTISM

I report to the trustees on my examination of the financial statements of Emotion Dysregulation in Autism (the trust) for the Period ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Cottons Accountants LLP

1 Billing Road
Northampton
NN1 5AL
United Kingdom
31 October 2024

EMOTION DYSREGULATION IN AUTISM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:				
Donations and legacies	2	18,570	54,152	72,722
Total income		<u>18,570</u>	<u>54,152</u>	<u>72,722</u>
Expenditure on:				
Raising funds	3	153	7,762	7,915
Charitable activities	4	6,828	4,716	11,544
Total expenditure		<u>6,981</u>	<u>12,478</u>	<u>19,459</u>
Net income and movement in funds		11,589	41,674	53,263
Reconciliation of funds:				
Fund balances at 20 December 2022		-	-	-
Fund balances at 31 December 2023		<u>11,589</u>	<u>41,674</u>	<u>53,263</u>

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

EMOTION DYSREGULATION IN AUTISM

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£
Current assets			
Debtors	10	500	
Cash at bank and in hand		54,462	
		<u>54,962</u>	
Creditors: amounts falling due within one year	11	(1,699)	
Net current assets			<u>53,263</u>
The funds of the trust			
Restricted income funds	12		41,674
Unrestricted funds	13		<u>11,589</u>
			<u>53,263</u>

The financial statements were approved by the trustees on 31 October 2024

Mr. Adam Burns
Trustee

Mr. James Harrison
Trustee



Adam Burns (Oct 31, 2024 15:02 GMT)



EMOTION DYSREGULATION IN AUTISM

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2023

1 Accounting policies

The charity was registered with the Charities Commission on 20 December 2022. The accounts are prepared to 31 December 2023 and therefore are presented for a period of longer than one year.

Charity information

Emotion Dysregulation in Autism is a charitable incorporated organisation registered in England and Wales. The charity's principal address is Companies 999 Ltd, Blackthorn House, Mary Ann Street, Birmingham, B3 1RL.

1.1 Reporting period

The charity was registered with the Charities Commission on 20 December 2022. The accounts are prepared to 31 December 2023 and therefore are presented for a period of longer than one year.

1.2 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.5 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

EMOTION DYSREGULATION IN AUTISM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

EMOTION DYSREGULATION IN AUTISM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,730	-	1,730
Grants	16,840	54,152	70,992
	<u>18,570</u>	<u>54,152</u>	<u>72,722</u>
Grants receivable for core activities			
Unltd Fund	4,590	-	4,590
Heart of England	5,000	-	5,000
Bateswell	2,500	-	2,500
University of Birmingham	4,250	500	4,750
National Lottery	-	10,000	10,000
Commonwealth Games	-	9,000	9,000
Innovate UK	-	13,619	13,619
Blagrove Listening Fund	-	12,709	12,709
Allen Lane Foundation	-	5,688	5,688
West Midlands Police Commission	-	2,636	2,636
Other	500	-	500
	<u>16,840</u>	<u>54,152</u>	<u>70,992</u>

EMOTION DYSREGULATION IN AUTISM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2023

3 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023
Fundraising and publicity			
Advertising	153	7,762	7,915
	<u>153</u>	<u>7,762</u>	<u>7,915</u>
Trading costs			
	<u>-</u>	<u>-</u>	<u>-</u>

4 Expenditure on charitable activities

	Peer support and promotion research, policy and youth social action 2023 £
Direct costs	
Travelling expenses	2,875
Event expenses	1,973
	<u>4,848</u>
Share of support and governance costs (see note 5)	
Support	4,302
Governance	2,394
	<u>11,544</u>
Analysis by fund	
Unrestricted funds	6,828
Restricted funds	4,716
	<u>11,544</u>

EMOTION DYSREGULATION IN AUTISM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2023

5 Support costs allocated to activities

2023
£

Insurance	2,049
Telephone and internet	17
IT software and consumables	573
General expenses	203
Training costs	1,460
Governance costs	2,394

6,696

Analysed between:

Peer support and promotion research, policy and youth social action	6,696
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6 Net movement in funds

2023
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	624
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7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the Period.

8 Employees

The average monthly number of employees during the Period was:

2023
Number

Total	-
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There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

2023
£

Amounts falling due within one year:

Trade debtors	500
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EMOTION DYSREGULATION IN AUTISM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2023

11 Creditors: amounts falling due within one year

	2023 £
Accruals and deferred income	1,699

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 20 December 2022 £	Incoming resources £	Resources expended £	At 31 December 2023 £
University of Birmingham	-	500	(128)	372
Commonwealth Games - Social action	-	9,000	(4,509)	4,491
Innovate UK - Peer support	-	13,619	(7,330)	6,289
Blagrove Listening Fund - Peer support	-	12,709	(511)	12,198
Allen Lane Foundation - Peer support	-	5,688	-	5,688
West Midlands Police Commission - Social action	-	2,636	-	2,636
National Lottery - Peer support	-	10,000	-	10,000
	-	54,152	(12,478)	41,674

As noted above the restricted funds held are to be used for peer support and social action in line with the charity's objectives, by providing training, education and organising community workshops.

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 20 December 2022 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	-	18,570	(6,981)	11,589

EMOTION DYSREGULATION IN AUTISM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	11,589	41,674	53,263
	<u>11,589</u>	<u>41,674</u>	<u>53,263</u>

15 Related party transactions

There were no disclosable related party transactions during the Period.