

# AVON AUTISTIC FOUNDATION LIMITED

England & Wales · Charity number 288630

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">01784484</a>
Registered	1984-03-01
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Avon Autistic Foundation Ltd Ann Coleman Centre Ridingleaze Bristol BS11 0QE
Phone	01179380155
Email	<a href="mailto:admin@avon-autistic.demon.co.uk">admin@avon-autistic.demon.co.uk</a>
Website	<a href="http://www.avon-autistic.demon.co.uk">www.avon-autistic.demon.co.uk</a>

## Activities

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**Objects:** TO PROMOTE THE RELIEF OF CHILDREN AND ADULTS DIAGNOSED AS AUTISTIC PARTICULARLY IN THE COUNTY OF AVON BY THE PROVISIONS OF RESIDENTIAL ACCOMMODATION WITHIN A PERMANENT HOME OR ELSEWHERE AND BY PROCURING AND MAKING AVAILABLE FOR THEM NURSING, TRAINING, EDUCATION, WORKSHOP, LEISURE AND RECREATION FACILITIES.

**Activities:** The Foundation provides professional residential and day care for people with Autistic Spectrum Disorder, providing support, individual care and learning essential in the well-being of each individual.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, Accommodation/housing
- **Who:** People With Disabilities

## Geography

- **Area of benefit:** COUNTY OF AVON
- Bristol City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,447,118	£1,555,863	£1,538,973	22
2024-03-31	£1,457,593	£1,393,657	£1,647,718	26
2023-03-31	£1,307,879	£1,297,100	£1,583,782	19
2022-03-31	£1,239,915	£1,156,440	£1,573,003	26
2021-03-31	£1,261,449	£1,103,335	£1,489,528	26

## Trustees

Name	Role	Appointed
ANN YVONNE COLEMAN		
Andrew Coleman		2025-07-07
JUSTINE STOFFEL		2011-11-30

**AVON AUTISTIC FOUNDATION LIMITED**

England & Wales - Charity number 288630

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# Accounts

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REGISTERED COMPANY NUMBER: 01784484 (England and Wales)  
REGISTERED CHARITY NUMBER: 288630

Report of the Trustees and  
Financial Statements for the Year Ended 31st March 2025  
for  
Avon Autistic Foundation Ltd

Dunkley's  
Statutory Auditor  
Chartered Accountants  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

**Avon Autistic Foundation Ltd**

**Contents of the Financial Statements  
for the Year Ended 31st March 2025**

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**Avon Autistic Foundation Ltd**

**Reference and Administrative Details  
for the Year Ended 31st March 2025**

<b>TRUSTEES</b>	Mrs Ann Yvonne Coleman Director/Registered Manager Mr John Coleman Chairman/Managing Director (deceased 4.5.25) Ms Justine Stoffel Trustee Mr Andrew Coleman (appointed 7.7.25)
<b>COMPANY SECRETARY</b>	Mrs Ann Yvonne Coleman
<b>REGISTERED OFFICE</b>	The Ann Coleman Centre Ridingleaze Lawrence Weston Bristol City of Bristol BS11 0QE
<b>REGISTERED COMPANY NUMBER</b>	01784484 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	288630
<b>AUDITORS</b>	Dunkley's Statutory Auditor Chartered Accountants Woodlands Grange Woodlands Lane Bradley Stoke Bristol BS32 4JY
<b>OFFICE MANAGER</b>	Mrs J Esposito
<b>CHIEF EXECUTIVE AND REGISTERED MANAGER</b>	Mr A H Coleman

**Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Report of the Trustees**  
**for the Year Ended 31st March 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 31st March 2025. The trustees have adopted the provisions of 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).

During the year several of our service users were able to visit their parents and go home for a holiday.

During the year we have completed DPST - Data Protection Security and Protection Toolkit.

During the year several service users reviews conducted by local authorities took place, all of which were positive and occupancy in both homes has been maintained.

**OBJECTIVES AND ACTIVITIES**

**Objectives as set out in the governing document**

The objectives of the charity are to provide specialised residential and day care for people who suffer from Autism and Asperger Syndrome. (Memorandum and Articles of Association, para 3).

**The charity's aims including the changes or differences it seeks to make through its activities**

We aim to provide a friendly and secure base for supporting those individuals with Autism or Asperger Syndrome. We are able to accommodate both residential and day care placements, which provide the support, individual care and learning essential in the well being of each individual.

Our staff are dedicated to the service users and therefore encourage regular discussions to identify what each individual would like to achieve. This in turn allows us to put together training programmes to suit the specific needs of the individual concerned.

To make communicating with other people a more positive and stimulating experience for service users, our staff are trained in practical support and counselling.

It is Avon Autistic Foundation's aim to provide our residents the care necessary to allow them to develop and grow towards the independence they each desire.

**Main objectives for the year**

The provision of specialised residential and day care for people who suffer from Autism or Asperger Syndrome. The charity is registered by the Commission for Social Care and Inspection under Care Standards Act 2000 for the age range of 18 to 65 years.

**Report of the Trustees**  
**for the Year Ended 31st March 2025**

**OBJECTIVES AND ACTIVITIES**

**Strategies for achieving the objectives**

The Foundation was established in the early 1980's and its strategies for achieving its objectives are:

- To provide residential and day care for people with Autism or Asperger Syndrome
- To co-operate with local authorities in supplementing the provision of education, health and social services
- To provide facilities for education, integration and guidance in a constructive environment
- To provide support and advice for parents
- To promote training which enables staff to understand Autism and Asperger Syndrome, and develop the skills necessary to give professional support
- No person shall be discriminated against regardless of their religion, colour, race, age, gender or disability, subject to Avon Autistic Foundations allocation policy.

**Significant activities**

The Foundation provides professional residential and day care for people with Autistic Spectrum Disorder, providing support, individual care and learning essential in the well-being of each individual.

The charity currently assists some 15 young people. Referrals are received from parents via local authorities. On taking up residential placement, a Care Plan is drawn up for each service user and a key worker allocated to ensure their quality of care is maintained and they are helped to achieve their full potential.

At our residential homes we offer a variety of activities. Residents are encouraged to take part in weekend group activities such as karaoke, keep-fit, shopping expeditions and video nights. Attendance at these is purely on a voluntary basis and activities are tailored to the needs of the individual with both privacy and independence respected.

We run our own Day Unit for both residents and day people. It provides training for independence, skills for shopping, therapists for music, keep fit and art courses. There are computer studies and a range of outdoor activities.

Our highly trained staff are dedicated to our service users and encourage regular discussions to identify what each individual would like to achieve.

All the staff in the Day Centre and Residential Centre are professionally trained.

In order to maintain a high standard of care, on joining the Foundation all staff receive in-house training in four stages:

- Induction
- Stage I
- Stage II
- Stage III

On completion of Stages I to III, all staff sit a test to ensure that they have understood the training and on gaining the required pass mark, certificates are issued.

During Induction, all staff receive certified training in:

- Administration of Medication
- Safeguarding
- Challenging Behaviour
- Fire Awareness
- First Aid
- Food Hygiene
- Infection Control
- Diversity and Equality
- Deprivation of Liberty
- Mental Capacity Act

In addition, all staff receive Breakaway training from a professional team.

**Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Report of the Trustees**  
**for the Year Ended 31st March 2025**

**OBJECTIVES AND ACTIVITIES**

**PUBLIC BENEFIT AND CHARITABLE OBJECTIVES**

The objects of the Charity, as stated in the Memorandum of Association are, "to promote the relief of children and adults diagnosed as autistic particularly in the county of Avon by the provision of residential accommodation within a permanent home or elsewhere and by procuring and making available for them nursing, training, education, workshop, leisure and recreation facilities. The main activities carried out to deliver this are set out in the 'Factors relevant to the achievement of the objectives' section below. Avon Autistic Foundation Limited is a Public Benefit Entity supporting individuals with autism. The Trustees confirm that they have complied with the duty of Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity. In particular, the Trustees consider carefully how future strategy and planned activities will contribute to the aims and objectives of the Charity.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The service users have continued to benefit from the ongoing programme of activities, which continued to be developed.

**Fundraising activities**

Funding is via fees received from local authorities and parent for placement of service users.

**Investment performance**

Surplus short term funds are held in an interest bearing deposit account, on which satisfactory levels of income were received.

**Factors relevant to the achievement of the objectives**

The Care Quality Commission ("CQC") continues to monitor the Foundation and both Woodwell House and the Ann Coleman Centre have an overall rating of Good.

In the case of both centres, they looked at the following five outcomes:

- Is the Service Safe?
- Is the Service Effective?
- Is the Service Caring?
- Is the Service Responsive?
- Is the Service Well-Led?

The Foundation currently has a 5 star hygiene award at both homes issued following inspections by Neighbourhood and Housing.

We have received correspondence from parents praising the level of care which the Foundation has provided.

**FINANCIAL REVIEW**

**Financial position**

At the balance sheet date, the charity held net assets of £1,538,973 (2024 - £1,647,718).

Of this balance, £616,423 (2024 - £652,492) were tangible fixed assets, which left £922,550 (2024 - £995,227) of net current assets.

The trustees are satisfied that the charity carries sufficient current assets to meet its current and ongoing needs.

**Principal funding sources**

Funding is via fees received from local authorities and parents for the residential and day placement of service users.

**Investment policy and objectives**

The trustees have wide powers of investment. Surplus short term funds are held in an interest bearing deposit account.

**Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Report of the Trustees**  
**for the Year Ended 31st March 2025**

**FINANCIAL REVIEW**

**Reserves policy**

The policy is to maintain reserves at the level necessary to sustain the planned activities of the charity.

The accounting policies (Note 1) state the funds being operated.

The **Development funds** is a unrestricted fund to show the amount of reserves tied up in fixed assets.

The **General fund** accumulated surplus is intended to be maintained at a level equal to approximately 3 months of income, to provide bridging finance in the even that funding sources become inadequate.

**Restricted funds**, if any, are spent in line with the donor's wishes, as soon as possible.

**Changes in fixed assets**

Changes in fixed assets are shown in detail in the notes to the accounts. There has been no major capital expenditure this year other than ongoing replacements of ongoing assets.

The assets continue to be repaired and maintained as and when necessary.

**FUTURE PLANS**

The trustees plan to continue providing specialised residential and day care for people with Autism and Asperger Syndrome. The Day Facility will continue to give support for day placement for people living within the Avon area.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document and constitution**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

When selecting new trustees the Foundation seeks people who can bring relevant experience.

**Organisational structure**

The directors of the charitable company (the charity) are also its trustees for the purpose of the charity law, and together with the trustees, are collectively referred to as the trustees.

The charity is organised so that the Board of Trustees meets regularly to manage its affairs. The trustees delegate their responsibilities for the day to day administration of the charity.

**Officers and other senior staff members to whom day to day management of the charity is delegated.**

Mr A H Coleman	Chief Executive and Registered Manager
Mr J J Coleman	Chairman, Managing Director and Registered Provider who is responsible for the administration Director and Registered Manager who is responsible for the day to day running (hands on services). She is
Mrs A Y Coleman	ably supported by the team of Support Workers.

**Induction and training of new trustees**

New trustees are familiarised with all aspects of the work done by the Foundation, following which they attend regular meetings and discuss issues that arise.

**Relationships with other groups, charities and individuals**

The charity is registered under Care Standards Act 2000 and the residential homes are subject to inspections each year by the Commission for Social Care and Inspection, but has no financial links with that organisation other than the annual fees paid.

Justine Stoffel had £320 expenses reclaimed within the year.

**Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Report of the Trustees**  
**for the Year Ended 31st March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees identify the major risks to which it is exposed, and are satisfied that systems are in place to mitigate exposure to these risks.

Risk assessments are in place to protect against major risks and these are reviewed on a regular basis. Insurance is taken out annually for the following:

Material Damage (including theft)  
Business Interruption  
Money & Loss of Registration  
Employers Liability  
Public and Products Liability  
Malpractice Liability  
Personal Accident  
Commercial Legal Expenses

**TRUSTEES WHO SERVED AS DIRECTORS**

The directors who served during the year and up to date were as follows:

Mr J Coleman  
Mrs A Y Coleman  
Ms J Stoffel

**Post year end:**

Mr J Coleman resigned as a director as at 4th April 2025.

Mr A H Coleman was appointed as director as at 3rd July 2025.

One director is remunerated under a contract of employment in accordance with the Memorandum and Articles of Association, para 4.

All the directors were also members, and accordingly have a personal guarantee liability of up to £5.00, but have no other financial interests in the company.

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

Trustees do not receive expenses, other than reimbursement of 'out of pocket expenses', where proof of purchase is always produced.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Avon Autistic Foundation Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Avon Autistic Foundation Ltd (Registered number: 01784484)

Report of the Trustees  
for the Year Ended 31st March 2025

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Dunkley's, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 19<sup>TH</sup> DECEMBER and signed on its behalf by:  
2025



Mr Andrew Coleman - Trustee

**Report of the Independent Auditors to the Trustees of  
Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Opinion**

We have audited the financial statements of Avon Autistic Foundation Ltd (the 'charitable company') for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of  
Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of  
Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Dunkley's is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the charitable sector, control environment and performance including the design of the organisation's remuneration policies;
- Any matters we identified, having obtained and reviewed the organisation's documentation of their policies and procedures relating to:
  - o Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - o The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
  - o The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas of management override of controls, going concern, income recognition, and the appropriateness of expenditure. We also obtained an understanding of the legal and regulatory framework that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

**Audit response to risks identified**

Our procedures to respond to risks identified included the following:

- Enquiring of management, concerning actual and potential litigation and claims;
- Substantive testing to vouch source records to the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Enquiring of management the internal controls in, evaluating each control for weakness and vouching to evidence of the control taking place;

**Report of the Independent Auditors to the Trustees of  
Avon Autistic Foundation Ltd (Registered number: 01784484)**

- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Dunkley's  
Statutory Auditor  
Chartered Accountants  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

Date: 22/11/2025

**Avon Autistic Foundation Ltd**

**Statement of Financial Activities**  
**for the Year Ended 31st March 2025**

	Notes	General fund £	Development reserve £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,866	-	1,866	1,885
Other trading activities	3	1,436,386	-	1,436,386	1,449,192
Investment income	4	8,866	-	8,866	6,516
<b>Total</b>		<u>1,447,118</u>	<u>-</u>	<u>1,447,118</u>	<u>1,457,593</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	2,129	-	2,129	2,881
<b>Charitable activities</b>	6				
Cost of providing care		1,504,086	49,648	1,553,734	1,390,776
<b>Total</b>		<u>1,506,215</u>	<u>49,648</u>	<u>1,555,863</u>	<u>1,393,657</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	18	(59,097) (30,971)	(49,648) 30,971	(108,745) -	63,936 -
<b>Net movement in funds</b>		<u>(90,068)</u>	<u>(18,677)</u>	<u>(108,745)</u>	<u>63,936</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,012,618	635,100	1,647,718	1,583,782
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>922,550</u>	<u>616,423</u>	<u>1,538,973</u>	<u>1,647,718</u>

The notes form part of these financial statements

**Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Balance Sheet**  
**31st March 2025**

	Notes	General fund £	Development reserve £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	-	616,423	616,423	652,491
<b>CURRENT ASSETS</b>					
Debtors	13	60,682	-	60,682	67,754
Cash at bank and in hand	14	935,864	-	935,864	1,038,799
		<u>996,546</u>	<u>-</u>	<u>996,546</u>	<u>1,106,553</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(73,996)	-	(73,996)	(104,796)
		<u>922,550</u>	<u>-</u>	<u>922,550</u>	<u>1,001,757</u>
<b>NET CURRENT ASSETS</b>					
		<u>922,550</u>	<u>616,423</u>	<u>1,538,973</u>	<u>1,654,248</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
<b>CREDITORS</b>					
Amounts falling due after more than one year	16	-	-	-	(6,530)
		<u>922,550</u>	<u>616,423</u>	<u>1,538,973</u>	<u>1,647,718</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>					
Unrestricted funds:	18				
General fund				922,550	995,226
Development reserve				616,423	652,492
				<u>1,538,973</u>	<u>1,647,718</u>
<b>TOTAL FUNDS</b>					
				<u>1,538,973</u>	<u>1,647,718</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

Avon Autistic Foundation Ltd (Registered number: 01784484)

Balance Sheet - continued  
31st March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19<sup>th</sup> December 2025 and were signed on its behalf by:



.....  
Mr Andrew Coleman - Trustee



.....  
Mrs Ann Yvonne Coleman - Trustee

The notes form part of these financial statements

**Avon Autistic Foundation Ltd**

**Cash Flow Statement  
for the Year Ended 31st March 2025**

	Notes	31.3.25 £	31.3.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(83,351)	81,425
Net cash (used in)/provided by operating activities		(83,351)	81,425
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(13,580)	(76,594)
Sale of tangible fixed assets		-	17,500
Interest received		8,866	6,516
Net cash used in investing activities		(4,714)	(52,578)
<b>Cash flows from financing activities</b>			
Hire purchase repayments		(14,870)	-
Net cash (used in)/provided by financing activities		(14,870)	-
<b>Change in cash and cash equivalents in the reporting period</b>		(102,935)	28,847
<b>Cash and cash equivalents at the beginning of the reporting period</b>		1,038,799	1,009,952
<b>Cash and cash equivalents at the end of the reporting period</b>		935,864	1,038,799

The notes form part of these financial statements

**Avon Autistic Foundation Ltd**

**Notes to the Cash Flow Statement  
for the Year Ended 31st March 2025**

<b>1.</b>	<b>RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>	31.3.25	31.3.24
		£	£
	<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(108,745)	63,936
	<b>Adjustments for:</b>		
	Depreciation charges	49,648	49,787
	Profit on disposal of fixed assets	-	(8,085)
	Interest received	(8,866)	(6,516)
	Decrease/(increase) in debtors	7,072	(16,077)
	Decrease in creditors	(22,460)	(1,620)
	<b>Net cash (used in)/provided by operations</b>	<u>(83,351)</u>	<u>81,425</u>
<b>2.</b>	<b>ANALYSIS OF CHANGES IN NET FUNDS</b>		
		At 1/4/24	Cash flow
		£	£
	<b>Net cash</b>		At 31/3/25
	Cash at bank and in hand	1,038,799	£
		<u>1,038,799</u>	(102,935)
		<u>1,038,799</u>	<u>935,864</u>
			<u>935,864</u>
	<b>Debt</b>		
	Finance leases	(21,400)	14,870
		<u>(21,400)</u>	<u>14,870</u>
		<u>(21,400)</u>	<u>(6,530)</u>
	<b>Total</b>	<u>1,017,399</u>	<u>(88,065)</u>
		<u>1,017,399</u>	<u>929,334</u>

The notes form part of these financial statements

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements  
for the Year Ended 31st March 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

Fee income is recognised in the Statement of Financial Activities, in the period of care to which the income relates.

Voluntary income, including donations, are recognised in the Statement of Financial Activities once the charity has received the funds, or, if known, when it is probable that the income will be received and the amount can be measured reliably.

All other income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Total income is the amount derived from the provision of services and stated after trade discounts, other sales taxes and net of VAT.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. All expenditure that can be directly applied to an activity is applied to that charitable activity.

Other supporting, general expenditure including central functions, incurred in line with the charity's governing document, is apportioned to the charitable activities as appropriate on a basis consistent with the use of resources.

**Charitable activities:**

Costs of providing care - the costs involved in the provision of care and activity for the service users' benefit.

**Allocation and apportionment of costs**

All costs that are not direct costs in regards a charitable activity, for example support costs, are allocated to the primary activity - the Provision of Care.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33.33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	31.3.25	31.3.24
	£	£
Donations	<u>1,866</u>	<u>1,885</u>

**3. OTHER TRADING ACTIVITIES**

	31.3.25	31.3.24
	£	£
Fees receivable from provision of care	<u>1,436,386</u>	<u>1,449,192</u>

**4. INVESTMENT INCOME**

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>8,866</u>	<u>6,516</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.3.25	31.3.24
	£	£
Advertising & PR	<u>2,129</u>	<u>2,881</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Cost of providing care	<u>1,157,111</u>	<u>396,623</u>	<u>1,553,734</u>

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**7. SUPPORT COSTS**

	Management £	Finance £	Human resources £	Governance costs £	Totals £
Cost of providing care	279,730	9,609	87,451	19,833	396,623

Support costs, included in the above, are as follows:

	31.3.25 Cost of providing care £	31.3.24 Total activities £
Rates and water	10,918	16,706
Insurance	26,403	24,728
Light and heat	37,341	48,664
Telephone	16,168	18,005
Postage and stationery	12,080	12,712
Sundries	22,663	14,026
Motor expenses	31,684	25,547
Property costs - Repairs	56,784	33,938
Property costs - Cleaning	2,260	2,627
Entertaining	2,300	(852)
Subscriptions	5,527	3,992
Web site and other IT	5,581	5,456
Professional fees	373	2,688
Depreciation of tangible asset	49,648	49,785
(Surplus)/deficit on sale of tangible fixed assets	-	(8,085)
Bank charges	1,719	2,332
Accountancy & bookkeeping	7,890	5,932
Trustees' earnings plus Company's NI	87,451	85,785
Auditors' remuneration	14,498	15,936
Auditors' remuneration for non audit work	5,335	4,850
	<u>396,623</u>	<u>364,772</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25 £	31.3.24 £
Auditors' remuneration	14,498	15,936
Auditors' remuneration for non audit work	5,335	4,850
Depreciation - owned assets	49,648	49,787
Surplus on disposal of fixed assets	-	(8,085)
	<u>79,929</u>	<u>72,538</u>

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

The remuneration was paid to one trustee for services rendered as an employee, as authorised by the Memorandum and Articles of Association.

A Y Coleman received the following remuneration in connection to the services provided to the charity as a Registered Manager, as appointed by the Care Quality Commission, and authorised by the board of directors.

As a Registered Manager, she is responsible for the day to day running of two residential homes and a day unit for people with autistic spectrum disorder she is assisted by a professional team of twenty five staff.

	31.3.25 £	31.3.24 £
Gross salary	75,944	73,889
Benefits - Private health cover and provision of a vehicle	21,828	20,342
Pension	-	-
	<u>97,772</u>	<u>94,231</u>

Additional costs to the charity included:

	31.3.25 £	31.3.24 £
Employers national insurance	11,507	11,895
	<u>11,507</u>	<u>11,895</u>

**Trustees' expenses**

Justine Stoffel had £320 expenses reclaimed within the year.

**10. STAFF COSTS**

	31.3.25 £	31.3.24 £
Wages and salaries	1,085,205	874,617
Social security costs	66,046	55,851
Other pension costs	11,479	18,432
	<u>1,162,730</u>	<u>948,900</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Trustees	2	1
Key management personnel	5	6
Other salaries	15	19
	<u>22</u>	<u>26</u>

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**10. STAFF COSTS - continued**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.25	31.3.24
£90,001 - £100,000	1	1
	<u>1</u>	<u>1</u>

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	General fund £	Development reserve £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,885	-	1,885
Other trading activities	1,449,192	-	1,449,192
Investment income	6,516	-	6,516
<b>Total</b>	<u>1,457,593</u>	<u>-</u>	<u>1,457,593</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,881	-	2,881
<b>Charitable activities</b>			
Cost of providing care	1,331,576	59,200	1,390,776
<b>Total</b>	<u>1,334,457</u>	<u>59,200</u>	<u>1,393,657</u>
<b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	123,136	(59,200)	63,936
	(76,592)	76,592	-
<b>Net movement in funds</b>	<u>46,544</u>	<u>17,392</u>	<u>63,936</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	948,682	635,100	1,583,782
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>995,226</u>	<u>652,492</u>	<u>1,647,718</u>

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £
<b>COST</b>			
At 1st April 2024	1,113,219	129,019	76,863
Additions	-	10,180	2,584
At 31st March 2025	1,113,219	139,199	79,447
<b>DEPRECIATION</b>			
At 1st April 2024	578,507	107,046	41,867
Charge for year	22,264	3,423	7,372
At 31st March 2025	600,771	110,469	49,239
<b>NET BOOK VALUE</b>			
At 31st March 2025	512,448	28,730	30,208
At 31st March 2024	534,712	21,973	34,996

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1st April 2024	237,427	11,351	1,567,879
Additions	-	816	13,580
At 31st March 2025	237,427	12,167	1,581,459
<b>DEPRECIATION</b>			
At 1st April 2024	178,650	9,318	915,388
Charge for year	14,695	1,894	49,648
At 31st March 2025	193,345	11,212	965,036
<b>NET BOOK VALUE</b>			
At 31st March 2025	44,082	955	616,423
At 31st March 2024	58,777	2,033	652,491

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25 £	31.3.24 £
Trade debtors - Sales ledger	45,591	54,419
Other debtors - Personal allowance	2,585	3,002
Other debtors - Mobility allowance	1,593	2,581
Prepayments	10,913	7,752
	60,682	67,754

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**14. CASH AT BANK AND IN HAND**

	31.3.25	31.3.24
	Total funds	Total funds
	£	£
Cash in hand	4,771	5,950
Bank account no. 1	84,750	83,511
Bank account no. 2	97,669	5,510
Bank account no. 3	200,345	463,549
Bank account no. 4	1,000	1,008
Bank account no. 5	1,000	1,017
Bank account no. 6	3,684	1,385
Bank account no. 7	542,645	476,869
	<hr/>	<hr/>
Total	935,864	1,038,799
	<hr/> <hr/>	<hr/> <hr/>

In addition to the above balances, the charity also aids the services users, by supporting their access to bank accounts and savings.

The funds are safeguarded from being used by the charity, as each service user has access to their own bank account in their name.

The total balance held by the charity in these bank accounts, as agent, for the service users is as follows.

In line with data protection and other regulations concerning vulnerable persons, no information is given about the services users, or the individual balances.

	31.3.25	31.3.24
	Total funds	Total funds
	£	£
Balance held by the charity as agent for the service users	88,229	83,131

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Hire purchase (see note 17)	6,530	14,870
Trade creditors	27,649	34,280
Social security and other taxes	12,256	20,751
Other creditors - Residents allowance	2,518	3,002
Other creditors - Mobility allowance	1,818	2,581
Credit card	2,785	5,343
Pension creditor	2,273	4,811
Accrued expenses	18,167	19,158
	<hr/>	<hr/>
	73,996	104,796
	<hr/> <hr/>	<hr/> <hr/>

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.25	31.3.24
	£	£
Hire purchase (see note 17)	-	6,530
	<u>          </u>	<u>          </u>

**17. LEASING AGREEMENTS**

Minimum lease payments under hire purchase fall due as follows:

	31.3.25	31.3.24
	£	£
Net obligations repayable:		
Within one year	6,530	14,870
Between one and five years	-	6,530
	<u>          </u>	<u>          </u>
	<u>6,530</u>	<u>21,400</u>

**18. MOVEMENT IN FUNDS**

	At 1/4/24	Net movement in funds	Transfers between funds	At 31/3/25
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	1,012,618	(59,097)	(30,971)	922,550
Development reserve	635,100	(49,648)	30,971	616,423
	<u>1,647,718</u>	<u>(108,745)</u>	<u>-</u>	<u>1,538,973</u>
<b>TOTAL FUNDS</b>	<u>1,647,718</u>	<u>(108,745)</u>	<u>-</u>	<u>1,538,973</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,447,118	(1,506,215)	(59,097)
Development reserve	-	(49,648)	(49,648)
	<u>1,447,118</u>	<u>(1,555,863)</u>	<u>(108,745)</u>
<b>TOTAL FUNDS</b>	<u>1,447,118</u>	<u>(1,555,863)</u>	<u>(108,745)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	948,682	123,136	(76,592)	995,226
Development reserve	635,100	(59,200)	76,592	652,492
	<u>1,583,782</u>	<u>63,936</u>	<u>-</u>	<u>1,647,718</u>
<b>TOTAL FUNDS</b>	<u>1,583,782</u>	<u>63,936</u>	<u>-</u>	<u>1,647,718</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,457,593	(1,334,457)	123,136
Development reserve	-	(59,200)	(59,200)
	<u>1,457,593</u>	<u>(1,393,657)</u>	<u>63,936</u>
<b>TOTAL FUNDS</b>	<u>1,457,593</u>	<u>(1,393,657)</u>	<u>63,936</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
<b>Unrestricted funds</b>				
General fund	948,682	64,039	(107,563)	905,158
Development reserve	635,100	(108,848)	107,563	633,815
	<u>1,583,782</u>	<u>(44,809)</u>	<u>-</u>	<u>1,538,973</u>
<b>TOTAL FUNDS</b>	<u>1,583,782</u>	<u>(44,809)</u>	<u>-</u>	<u>1,538,973</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,904,711	(2,840,672)	64,039
Development reserve	-	(108,848)	(108,848)
	<u>2,904,711</u>	<u>(2,949,520)</u>	<u>(44,809)</u>
<b>TOTAL FUNDS</b>	<u>2,904,711</u>	<u>(2,949,520)</u>	<u>(44,809)</u>

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**18. MOVEMENT IN FUNDS - continued**

The objects of each of the unrestricted funds are as follows:

**GENERAL FUNDS:** Funds are expendable at the discretion of the trustees in the furtherance of the objectives of the charity. Such funds are held in order to finance both working capital and capital investment.

**DESIGNATED FUNDS:** These are set aside out of the general funds and can be further split into:

**Capital reserve,** used to finance proposed future capital development projects.

**Development Reserve,** used to finance the current balance sheet net book value of all the fixed asset including completed development projects.

**Transfers between funds**

Transfers between funds represent the purchase of new fixed assets from general funds and the release of the asset when depreciated.

**19. EMPLOYEE BENEFIT OBLIGATIONS**

During the year, the charity made contributions to a defined contribution pension scheme of £11,479 (2024 - £18,432).

At the year-end, the outstanding balance was £2,273 (2024 - £4,811).

**20. RELATED PARTY DISCLOSURES**

During the year, the charity provided residential care services to the son of a trustee. The fees for these services, amounting to £86,205 (2024: £82,188), The fees were charged at the standard market rate applicable to all service users.

Outstanding balance at year-end: £nil (2024: £nil).

**21. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**22. MEMBERS' GUARANTEES**

The company is limited by guarantee. Each member's liability on winding up is limited to £5. Their liability ceases after they have not been a member for 12 months.

	31.3.25 No.	31.3.24 No.
Total number of members at the year end	3	4

**Avon Autistic Foundation Ltd**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st March 2025**

	31.3.25	31.3.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,866	1,885
<b>Other trading activities</b>		
Fees receivable from provision of care	1,436,386	1,449,192
<b>Investment income</b>		
Deposit account interest	8,866	6,516
<b>Total incoming resources</b>	<u>1,447,118</u>	<u>1,457,593</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising & PR	2,129	2,881
<b>Charitable activities</b>		
Wages	1,009,261	800,728
Social security	54,539	43,955
Pensions	11,479	18,432
Catering & household - food	54,444	48,256
Medical care - Medical	17,048	83,283
Activity & Other	10,340	31,350
	<u>1,157,111</u>	<u>1,026,004</u>
<b>Support costs</b>		
<b>Management</b>		
Rates and water	10,918	16,706
Insurance	26,403	24,728
Light and heat	37,341	48,664
Telephone	16,168	18,005
Postage and stationery	12,080	12,712
Sundries	22,663	14,026
Motor expenses	31,684	25,547
Property costs - Repairs	56,784	33,938
Property costs - Cleaning	2,260	2,627
Entertaining	2,300	(852)
Subscriptions	5,527	3,992
Web site and other IT	5,581	5,456
Professional fees	373	2,688
Freehold property	22,264	22,264
Improvements to property	3,423	2,998
Fixtures and fittings	7,372	8,258
Motor vehicles	14,694	13,385
Computer equipment	1,895	2,880
(Surplus)/deficit on sale of tangible fixed assets	-	(8,085)
	<u>279,730</u>	<u>249,937</u>

This page does not form part of the statutory financial statements

**Avon Autistic Foundation Ltd**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st March 2025**

	31.3.25	31.3.24
	£	£
<b>Management</b>		
<b>Finance</b>		
Bank charges	1,719	2,332
Accountancy & bookkeeping	7,890	5,932
	<u>9,609</u>	<u>8,264</u>
<b>Human resources</b>		
Trustees' salaries	75,944	73,889
Trustees' social security	11,507	11,896
	<u>87,451</u>	<u>85,785</u>
<b>Governance costs</b>		
Auditors' remuneration	14,498	15,936
Auditors' remuneration for non audit work	5,335	4,850
	<u>19,833</u>	<u>20,786</u>
Total resources expended	<u>1,555,863</u>	<u>1,393,657</u>
<b>Net (expenditure)/income</b>	<u>(108,745)</u>	<u>63,936</u>

This page does not form part of the statutory financial statements

**AVON AUTISTIC FOUNDATION LIMITED**

England & Wales - Charity number 288630

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# Accounts

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REGISTERED COMPANY NUMBER: 01784484 (England and Wales)  
REGISTERED CHARITY NUMBER: 288630

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2024**  
**for**  
**Avon Autistic Foundation Ltd**

Dunkley's  
Statutory Auditor  
Chartered Accountants  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

**Avon Autistic Foundation Ltd**

**Contents of the Financial Statements  
for the Year Ended 31 March 2024**

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**Avon Autistic Foundation Ltd**

**Reference and Administrative Details**  
**for the Year Ended 31 March 2024**

**TRUSTEES** Mrs Ann Yvonne Coleman Director/Registered Manager  
Mr John Coleman Chairman/Managing Director  
Ms Justine Stoffel Trustee  
Dr Peter Clark Trustee (resigned 11.2.24)

**COMPANY SECRETARY** Mrs Ann Yvonne Coleman

**REGISTERED OFFICE** The Ann Coleman Centre  
Ridingleaze  
Lawrence Weston  
Bristol  
City of Bristol  
BS11 0QE

**REGISTERED COMPANY NUMBER** 01784484 (England and Wales)

**REGISTERED CHARITY NUMBER** 288630

**AUDITORS** Dunkley's  
Statutory Auditor  
Chartered Accountants  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

**OFFICE MANAGER** Mrs J Esposito

**CHIEF EXECUTIVE AND REGISTERED MANAGER** Mr A H Coleman

**Report of the Trustees**  
**for the Year Ended 31 March 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 31 March 2024. The trustees have adopted the provisions of 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 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 31 March 2024. The trustees have adopted the provisions of 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).

During the year several of our service users were able to visit their parents and go home for a holiday.

During the year we have completed DPST - Data Protection Security and Protection Toolkit.

During the year several service users reviews conducted by local authorities took place, all of which were positive and occupancy in both homes has been maintained.

**OBJECTIVES AND ACTIVITIES**

**Objectives as set out in the governing document**

The objectives of the charity are to provide specialised residential and day care for people who suffer from Autism and Asperger Syndrome. (Memorandum and Articles of Association, para 3).

**The charity's aims including the changes or differences it seeks to make through its activities**

We aim to provide a friendly and secure base for supporting those individuals with Autism or Asperger Syndrome. We are able to accommodate both residential and day care placements, which provide the support, individual care and learning essential in the well being of each individual.

Our staff are dedicated to the service users and therefore encourage regular discussions to identify what each individual would like to achieve. This in turn allows us to put together training programmes to suit the specific needs of the individual concerned.

To make communicating with other people a more positive and stimulating experience for service users, our staff are trained in practical support and counselling.

It is Avon Autistic Foundation's aim to provide our residents the care necessary to allow them to develop and grow towards the independence they each desire.

**Main objectives for the year**

The provision of specialised residential and day care for people who suffer from Autism or Asperger Syndrome. The charity is registered by the Commission for Social Care and Inspection under Care Standards Act 2000 for the age range of 18 to 65 years.

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**OBJECTIVES AND ACTIVITIES**

**Strategies for achieving the objectives**

The Foundation was established in the early 1980's and its strategies for achieving its objectives are:

- To provide residential and day care for people with Autism or Asperger Syndrome
- To co-operate with local authorities in supplementing the provision of education, health and social services
- To provide facilities for education, integration and guidance in a constructive environment
- To provide support and advice for parents
- To promote training which enables staff to understand Autism and Asperger Syndrome, and develop the skills necessary to give professional support
- No person shall be discriminated against regardless of their religion, colour, race, age, gender or disability, subject to Avon Autistic Foundations allocation policy.

**Significant activities**

The Foundation provides professional residential and day care for people with Autistic Spectrum Disorder, providing support, individual care and learning essential in the well-being of each individual.

The charity currently assists some 15 young people. Referrals are received from parents via local authorities. On taking up residential placement, a Care Plan is drawn up for each service user and a key worker allocated to ensure their quality of care is maintained and they are helped to achieve their full potential.

At our residential homes we offer a variety of activities. Residents are encouraged to take part in weekend group activities such as karaoke, keep-fit, shopping expeditions and video nights. Attendance at these is purely on a voluntary basis and activities are tailored to the needs of the individual with both privacy and independence respected.

We run our own Day Unit for both residents and day people. It provides training for independence, skills for shopping, therapists for music, keep fit and art courses. There are computer studies and a range of outdoor activities.

Our highly trained staff are dedicated to our service users and encourage regular discussions to identify what each individual would like to achieve.

All the staff in the Day Centre and Residential Centre are professionally trained.

In order to maintain a high standard of care, on joining the Foundation all staff receive in-house training in four stages:

- Induction
- Stage I
- Stage II
- Stage III

On completion of Stages I to III, all staff sit a test to ensure that they have understood the training and on gaining the required pass mark, certificates are issued.

During Induction, all staff receive certified training in:

- Administration of Medication
- Safeguarding
- Challenging Behaviour
- Fire Awareness
- First Aid
- Food Hygiene
- Infection Control
- Diversity and Equality
- Deprivation of Liberty
- Mental Capacity Act

In addition, all staff receive Breakaway training from a professional team.

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**OBJECTIVES AND ACTIVITIES**

**PUBLIC BENEFIT AND CHARITABLE OBJECTIVES**

The objects of the Charity, as stated in the Memorandum of Association are, "to promote the relief of children and adults diagnosed as autistic particularly in the county of Avon by the provision of residential accommodation within a permanent home or elsewhere and by procuring and making available for them nursing, training, education, workshop, leisure and recreation facilities. The main activities carried out to deliver this are set out in the 'Factors relevant to the achievement of the objectives' section below. Avon Autistic Foundation Limited is a Public Benefit Entity supporting individuals with autism. The Trustees confirm that they have complied with the duty of Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity. In particular, the Trustees consider carefully how future strategy and planned activities will contribute to the aims and objectives of the Charity.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The service users have continued to benefit from the ongoing programme of activities, which continued to be developed.

**Fundraising activities**

Funding is via fees received from local authorities and parent for placement of service users.

**Investment performance**

Surplus short term funds are held in an interest bearing deposit account, on which satisfactory levels of income were received.

**Factors relevant to the achievement of the objectives**

The Care Quality Commission ("CQC") continues to monitor the Foundation and both Woodwell House and the Ann Coleman Centre have an overall rating of Good.

In the case of both centres, they looked at the following five outcomes:

- Is the Service Safe?
- Is the Service Effective?
- Is the Service Caring?
- Is the Service Responsive?
- Is the Service Well-Led?

The Foundation currently has a 5 star hygiene award at both homes issued following inspections by Neighbourhood and Housing.

We have received correspondence from parents praising the level of care which the Foundation has provided.

**FINANCIAL REVIEW**

**Financial position**

At the balance sheet date, the charity held net assets of £1,647,718 (2023 - £1,583,782).

Of this balance, £652,491(2023 - £635,099) were tangible fixed assets, which left £995,227 (2023 - £948,683) of net current assets.

The trustees are satisfied that the charity carries sufficient current assets to meet its current and ongoing needs.

**Principal funding sources**

Funding is via fees received from local authorities and parents for the residential and day placement of service users.

**Investment policy and objectives**

The trustees have wide powers of investment. Surplus short term funds are held in an interest bearing deposit account.

**Reserves policy**

The policy is to maintain reserves at the level necessary to sustain the planned activities of the charity.

The accounting policies (Note 1) state the funds being operated.

The **Development funds** Is a unrestricted fund to show the amount of reserves tied up in fixed assets.

The **General fund** accumulated surplus is intended to be maintained at a level equal to approximately 3 months of income, to provide bridging finance in the even that funding sources become inadequate.

**Restricted funds**, if any, are spent in line with the donor's wishes, as soon as possible.

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**FINANCIAL REVIEW**

**Changes in fixed assets**

Changes in fixed assets are shown in detail in the notes to the accounts. There has been no major capital expenditure this year other than ongoing replacements of ongoing assets.

The assets continue to be repaired and maintained as and when necessary.

**FUTURE PLANS**

The trustees plan to continue providing specialised residential and day care for people with Autism and Asperger Syndrome. The Day Facility will continue to give support for day placement for people living within the Avon area.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document and constitution**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

When selecting new trustees the Foundation seeks people who can bring relevant experience.

**Organisational structure**

The directors of the charitable company (the charity) are also its trustees for the purpose of the charity law, and together with the trustees, are collectively referred to as the trustees.

The charity is organised so that the Board of Trustees meets regularly to manage its affairs. The trustees delegate their responsibilities for the day to day administration of the charity.

**Officers and other senior staff members to whom day to day management of the charity is delegated.**

Mr A H Coleman	Chief Executive and Registered Manager
Mr J J Coleman	Chairman, Managing Director and Registered Provider who is responsible for the administration Director and Registered Manager who is responsible for the day to day running (hands on services). She
Mrs A Y Coleman	is ably supported by the team of Support Workers.

**Induction and training of new trustees**

New trustees are familiarised with all aspects of the work done by the Foundation, following which they attend regular meetings and discuss issues that arise.

**Relationships with other groups, charities and individuals**

The charity is registered under Care Standards Act 2000 and the residential homes are subject to inspections each year by the Commission for Social Care and Inspection, but has no financial links with that organisation other than the annual fees paid.

Justine Stoffel had £320 expenses reclaimed within the year.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees identify the major risks to which it is exposed, and are satisfied that systems are in place to mitigate exposure to these risks.

Risk assessments are in place to protect against major risks and these are reviewed on a regular basis. Insurance is taken out annually for the following:

Material Damage (including theft)  
Business Interruption  
Money & Loss of Registration  
Employers Liability  
Public and Products Liability  
Malpractice Liability  
Personal Accident  
Commercial Legal Expenses

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**TRUSTEES WHO SERVED AS DIRECTORS**

The directors who served during the year and up to date were as follows:

Mr J Coleman  
Mrs A Y Coleman  
Ms J Stoffel  
Dr P Clark

One director is remunerated under a contract of employment in accordance with the Memorandum and Articles of Association, para 4.

All the directors were also members, and accordingly have a personal guarantee liability of up to £5.00, but have no other financial interests in the company.

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

Trustees do not receive expenses, other than reimbursement of 'out of pocket expenses', where proof of purchase is always produced.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Avon Autistic Foundation Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Dunkley's, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on .....16/12/2024..... and signed on its behalf by:

  
.....  
Mr John Coleman - Trustee

**Report of the Independent Auditors to the Trustees of  
Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Opinion**

We have audited the financial statements of Avon Autistic Foundation Ltd (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of  
Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Dunkley's is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the charitable sector, control environment and performance including the design of the organisation's remuneration policies;
- Any matters we identified, having obtained and reviewed the organisation's documentation of their policies and procedures relating to:
  - o Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - o The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
  - o The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas of management override of controls, going concern, income recognition, and the appropriateness of expenditure. We also obtained an understanding of the legal and regulatory framework that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- Enquiring of management, concerning actual and potential litigation and claims;
- Substantive testing to vouch source records to the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Enquiring of management the internal controls in, evaluating each control for weakness and vouching to evidence of the control taking place;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

**Report of the Independent Auditors to the Trustees of**  
**Avon Autistic Foundation Ltd (Registered number: 01784484)**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Dunkley's

Dunkley's  
Statutory Auditor  
Chartered Accountants  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

Date: 16/12/2024

**Avon Autistic Foundation Ltd**

**Statement of Financial Activities  
for the Year Ended 31 March 2024**

	Notes	General fund £	Development reserve £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,885	-	1,885	2,232
Other trading activities	3	1,449,192	-	1,449,192	1,304,308
Investment income	4	6,516	-	6,516	1,339
<b>Total</b>		<u>1,457,593</u>	<u>-</u>	<u>1,457,593</u>	<u>1,307,879</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	2,881	-	2,881	1,418
<b>Charitable activities</b>	6				
Cost of providing care		1,331,576	59,200	1,390,776	1,295,682
<b>Total</b>		<u>1,334,457</u>	<u>59,200</u>	<u>1,393,657</u>	<u>1,297,100</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	18	123,136 (76,592)	(59,200) 76,592	63,936 -	10,779 -
<b>Net movement in funds</b>		<u>46,544</u>	<u>17,392</u>	<u>63,936</u>	<u>10,779</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		948,682	635,100	1,583,782	1,573,003
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>995,226</u></u>	<u><u>652,492</u></u>	<u><u>1,647,718</u></u>	<u><u>1,583,782</u></u>

The notes form part of these financial statements

**Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Balance Sheet**  
**31 March 2024**

	Notes	General fund £	Development reserve £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	-	652,491	652,491	635,099
<b>CURRENT ASSETS</b>					
Debtors	13	67,754	-	67,754	51,677
Cash at bank and in hand	14	1,038,799	-	1,038,799	1,009,952
		<u>1,106,553</u>	<u>-</u>	<u>1,106,553</u>	<u>1,061,629</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(104,797)	1	(104,796)	(112,946)
		<u>1,001,756</u>	<u>1</u>	<u>1,001,757</u>	<u>948,683</u>
<b>NET CURRENT ASSETS</b>					
		<u>1,001,756</u>	<u>652,492</u>	<u>1,654,248</u>	<u>1,583,782</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,001,756</u>	<u>652,492</u>	<u>1,654,248</u>	<u>1,583,782</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	16	(6,530)	-	(6,530)	-
		<u>995,226</u>	<u>652,492</u>	<u>1,647,718</u>	<u>1,583,782</u>
<b>NET ASSETS</b>					
		<u>995,226</u>	<u>652,492</u>	<u>1,647,718</u>	<u>1,583,782</u>
<b>FUNDS</b>	18				
Unrestricted funds:					
General fund				995,226	948,683
Development reserve				652,492	635,099
				<u>1,647,718</u>	<u>1,583,782</u>
<b>TOTAL FUNDS</b>				<u>1,647,718</u>	<u>1,583,782</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.


**Avon Autistic Foundation Ltd (Registered number: 01784484)**

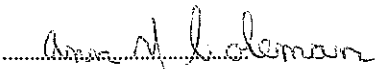
**Balance Sheet - continued**

**31 March 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....16/12/2024..... and were signed on its behalf by:

  
.....  
Mr John Coleman - Trustee

  
.....  
Mrs Ann Yvonne Coleman - Trustee

**Avon Autistic Foundation Ltd**

**Cash Flow Statement**  
**for the Year Ended 31 March 2024**

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	81,425	77,067
Net cash provided by operating activities		81,425	77,067
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(76,594)	(15,699)
Sale of tangible fixed assets		17,500	-
Interest received		6,516	1,339
Net cash used in investing activities		(52,578)	(14,360)
<b>Change in cash and cash equivalents in the reporting period</b>		28,847	62,707
<b>Cash and cash equivalents at the beginning of the reporting period</b>		1,009,952	947,245
<b>Cash and cash equivalents at the end of the reporting period</b>		1,038,799	1,009,952

The notes form part of these financial statements

**Avon Autistic Foundation Ltd**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2024**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.24	31.3.23
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	63,936	10,779
<b>Adjustments for:</b>		
Depreciation charges	49,787	43,194
Profit on disposal of fixed assets	(8,085)	-
Interest received	(6,516)	(1,339)
Increase in debtors	(16,077)	(30,313)
(Decrease)/increase in creditors	(1,620)	54,746
<b>Net cash provided by operations</b>	<u>81,425</u>	<u>77,067</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	1,009,952	28,847	1,038,799
	<u>1,009,952</u>	<u>28,847</u>	<u>1,038,799</u>
<b>Debt</b>			
Finance leases	-	(21,400)	(21,400)
	<u>-</u>	<u>(21,400)</u>	<u>(21,400)</u>
<b>Total</b>	<u>1,009,952</u>	<u>7,447</u>	<u>1,017,399</u>

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

Fee income is recognised in the Statement of Financial Activities, in the period of care to which the income relates.

Voluntary income, including donations, are recognised in the Statement of Financial Activities once the charity has received the funds, or, if known, when it is probable that the income will be received and the amount can be measured reliably.

All other income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Total income is the amount derived from the provision of services and stated after trade discounts, other sales taxes and net of VAT.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. All expenditure that can be directly applied to an activity is applied to that charitable activity.

Other supporting, general expenditure including central functions, incurred in line with the charity's governing document, is apportioned to the charitable activities as appropriate on a basis consistent with the use of resources.

**Charitable activities:**

Costs of providing care - the costs involved in the provision of care and activity for the service users' benefit.

**Allocation and apportionment of costs**

All costs that are not direct costs in regards a charitable activity, for example support costs, are allocated to the primary activity - the Provision of Care.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33.33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	31.3.24	31.3.23
	£	£
Donations	1,885	2,232

**3. OTHER TRADING ACTIVITIES**

	31.3.24	31.3.23
	£	£
Fees receivable from provision of care	1,449,192	1,304,308

**4. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Deposit account interest	6,516	1,339

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.3.24	31.3.23
	£	£
Advertising & PR	2,881	1,418

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Cost of providing care	1,026,004	364,772	1,390,776

**7. SUPPORT COSTS**

	Management £	Finance £	Human resources £	Governance costs £	Totals £
Cost of providing care	249,937	8,264	85,785	20,786	364,772

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**7. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	31.3.24	31.3.23
	Cost of providing care £	Total activities £
Rates and water	16,706	6,128
Insurance	24,728	34,665
Light and heat	48,664	41,485
Telephone	18,005	11,169
Postage and stationery	12,712	6,476
Sundries	14,026	8,930
Motor expenses	25,547	23,700
Property costs - Security	-	7,288
Property costs - Repairs	33,938	66,749
Property costs - Cleaning	2,627	1,312
Entertaining	(852)	852
Subscriptions	3,992	2,779
Web site and other IT	5,456	427
Professional fees	2,688	-
Depreciation of tangible asset	49,785	43,194
(Surplus)/deficit on sale of tangible fixed assets	(8,085)	-
Bank charges	2,332	1,971
Accountancy & bookkeeping	5,932	5,432
Trustees' earnings plus Company's NI	85,785	87,057
Auditors' remuneration	15,936	10,244
Auditors' remuneration for non audit work	4,850	4,850
	<u>364,772</u>	<u>364,708</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Auditors' remuneration	15,936	10,244
Auditors' remuneration for non audit work	4,850	4,850
Depreciation - owned assets	49,787	43,194
Surplus on disposal of fixed assets	(8,085)	-
	<u>62,488</u>	<u>68,288</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

The remuneration was paid to one trustee for services rendered as an employee, as authorised by the Memorandum and Articles of Association.

A Y Coleman received the following remuneration in connection to the services provided to the charity as a Registered Manager, as appointed by the Care Quality Commission, and authorised by the board of directors.

As a Registered Manager, she is responsible for the day to day running of two residential homes and a day unit for people with autistic spectrum disorder she is assisted by a professional team of twenty five staff.

	31.3.24	31.3.23
	£	£
Gross salary	73,889	73,558
Benefits - Private health cover and provision of a vehicle	20,342	28,545
Pension	-	-
	<u>94,231</u>	<u>102,103</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**9. TRUSTEES' REMUNERATION AND BENEFITS - continued**

Additional costs to the charity included:

	31.3.24 £	31.3.23 £
Employers national insurance	8,941	8,931
	<u>8,941</u>	<u>8,931</u>

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**10. STAFF COSTS**

	31.3.24 £	31.3.23 £
Wages and salaries	874,617	866,758
Social security costs	55,851	56,955
Other pension costs	18,432	10,579
	<u>948,900</u>	<u>934,292</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Trustees	1	1
Key management personnel	6	6
Other salaries	19	12
	<u>26</u>	<u>19</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.24	31.3.23
£90,001 - £100,000	1	-
£100,001-£110,000	-	1
	<u>1</u>	<u>1</u>

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	General fund £	Development reserve £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,232	-	2,232
Other trading activities	1,304,308	-	1,304,308
Investment income	1,339	-	1,339
<b>Total</b>	<u>1,307,879</u>	<u>-</u>	<u>1,307,879</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,418	-	1,418

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	General fund £	Development reserve £	Total funds £
<b>Charitable activities</b>			
Cost of providing care	1,252,488	43,194	1,295,682
<b>Total</b>	<u>1,253,906</u>	<u>43,194</u>	<u>1,297,100</u>
<b>NET INCOME/(EXPENDITURE)</b>	53,973	(43,194)	10,779
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	894,710	678,293	1,573,003
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>948,683</u></u>	<u><u>635,099</u></u>	<u><u>1,583,782</u></u>

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £
<b>COST</b>			
At 1 April 2023	1,113,219	117,054	65,088
Additions	-	11,965	11,775
Disposals	-	-	-
At 31 March 2024	<u>1,113,219</u>	<u>129,019</u>	<u>76,863</u>
<b>DEPRECIATION</b>			
At 1 April 2023	556,242	104,048	33,608
Charge for year	22,265	2,998	8,259
Eliminated on disposal	-	-	-
At 31 March 2024	<u>578,507</u>	<u>107,046</u>	<u>41,867</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u><u>534,712</u></u>	<u><u>21,973</u></u>	<u><u>34,996</u></u>
At 31 March 2023	<u><u>556,977</u></u>	<u><u>13,006</u></u>	<u><u>31,480</u></u>

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**12. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	243,905	11,072	1,550,338
Additions	52,575	279	76,594
Disposals	(59,053)	-	(59,053)
At 31 March 2024	<u>237,427</u>	<u>11,351</u>	<u>1,567,879</u>
<b>DEPRECIATION</b>			
At 1 April 2023	214,903	6,438	915,239
Charge for year	13,385	2,880	49,787
Eliminated on disposal	(49,638)	-	(49,638)
At 31 March 2024	<u>178,650</u>	<u>9,318</u>	<u>915,388</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>58,777</u>	<u>2,033</u>	<u>652,491</u>
At 31 March 2023	<u>29,002</u>	<u>4,634</u>	<u>635,099</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24 £	31.3.23 £
Trade debtors - Sales ledger	54,419	29,888
Other debtors - Personal allowance	3,002	2,537
Other debtors - Mobility allowance	2,581	1,866
Other debtors	-	4,059
Prepayments	7,752	13,327
	<u>67,754</u>	<u>51,677</u>

**14. CASH AT BANK AND IN HAND**

	31.3.24 Total funds £	31.3.23 Total funds £
Cash in hand	5,950	2,651
Bank account no. 1	83,511	82,517
Bank account no. 2	5,510	-
Bank account no. 3	463,549	464,906
Bank account no. 4	1,008	1,000
Bank account no. 5	1,017	1,000
Bank account no. 6	1,385	75,181
Bank account no. 7	476,869	382,697
Total	<u>1,038,799</u>	<u>1,009,952</u>

In addition to the above balances, the charity also aids the services users, by supporting their access to bank accounts and savings.

The funds are safeguarded from being used by the charity, as each service user has access to their own bank account in their name.

The total balance held by the charity in these bank accounts, as agent, for the service users is as follows.

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**14. CASH AT BANK AND IN HAND - continued**

In line with data protection and other regulations concerning vulnerable persons, no information is given about the services users, or the individual balances.

	31.3.23 Total funds £	31.3.22 Total funds £
Balance held by the charity as agent for the service users	78,164	49,506

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24 £	31.3.23 £
Hire purchase (see note 17)	14,870	-
Trade creditors	34,280	38,575
Social security and other taxes	20,751	19,386
Other creditors - Residents allowance	3,002	2,537
Other creditors - Mobility allowance	2,581	1,866
Credit card	5,343	3,924
Pension creditor	4,811	8,682
Accrued expenses	19,158	37,976
	<u>104,796</u>	<u>112,946</u>

**16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.24 £	31.3.23 £
Hire purchase (see note 17)	<u>6,530</u>	<u>-</u>

**17. LEASING AGREEMENTS**

Minimum lease payments under hire purchase fall due as follows:

	31.3.24 £	31.3.23 £
Net obligations repayable:		
Within one year	14,870	-
Between one and five years	6,530	-
	<u>21,400</u>	<u>-</u>

**18. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	948,682	123,136	(76,592)	995,226
Development reserve	635,100	(59,200)	76,592	652,492
	<u>1,583,782</u>	<u>63,936</u>	<u>-</u>	<u>1,647,718</u>
<b>TOTAL FUNDS</b>	<u>1,583,782</u>	<u>63,936</u>	<u>-</u>	<u>1,647,718</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**18. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,457,593	(1,334,457)	123,136
Development reserve	-	(59,200)	(59,200)
	<u>1,457,593</u>	<u>(1,393,657)</u>	<u>63,936</u>
<b>TOTAL FUNDS</b>	<u>1,457,593</u>	<u>(1,393,657)</u>	<u>63,936</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	894,710	53,973	948,683
Development reserve	678,293	(43,194)	635,099
	<u>1,573,003</u>	<u>10,779</u>	<u>1,583,782</u>
<b>TOTAL FUNDS</b>	<u>1,573,003</u>	<u>10,779</u>	<u>1,583,782</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,307,879	(1,253,906)	53,973
Development reserve	-	(43,194)	(43,194)
	<u>1,307,879</u>	<u>(1,297,100)</u>	<u>10,779</u>
<b>TOTAL FUNDS</b>	<u>1,307,879</u>	<u>(1,297,100)</u>	<u>10,779</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	894,710	177,109	(76,592)	995,227
Development reserve	678,293	(102,394)	76,592	652,491
	<u>1,573,003</u>	<u>74,715</u>	<u>-</u>	<u>1,647,718</u>
<b>TOTAL FUNDS</b>	<u>1,573,003</u>	<u>74,715</u>	<u>-</u>	<u>1,647,718</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**18. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,765,472	(2,588,363)	177,109
Development reserve	-	(102,394)	(102,394)
	<u>2,765,472</u>	<u>(2,690,757)</u>	<u>74,715</u>
<b>TOTAL FUNDS</b>	<u>2,765,472</u>	<u>(2,690,757)</u>	<u>74,715</u>

The objects of each of the unrestricted funds are as follows:

**GENERAL FUNDS:** Funds are expendable at the discretion of the trustees in the furtherance of the objectives of the charity. Such funds are held in order to finance both working capital and capital investment.

**DESIGNATED FUNDS:** These are set aside out of the general funds and can be further split into:

**Capital reserve,** used to finance proposed future capital development projects.

**Development Reserve,** used to finance the current balance sheet net book value of all the fixed asset including completed development projects.

**Transfers between funds**

Transfers between funds represent the purchase of new fixed assets from general funds.

**19. EMPLOYEE BENEFIT OBLIGATIONS**

During the year, the charity made contributions to a defined contribution pension scheme of £18,432 (2023 - £10,579).

At the year-end, the outstanding balance was £4,811 (2023 - £8,682).

**20. RELATED PARTY DISCLOSURES**

There were no further related party transactions which have not already been disclosed under Trustees remuneration and expenses for the year ended 31 March 2024.

**21. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**22. MEMBERS' GUARANTEES**

The company is limited by guarantee. Each member's liability on winding up is limited to £5. Their liability ceases after they have not been a member for 12 months.

	31.3.23 No.	31.3.22 No.
Total number of members at the year end	4	4

**Avon Autistic Foundation Ltd****Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	31.3.24	31.3.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,885	2,232
<b>Other trading activities</b>		
Fees receivable from provision of care	1,449,192	1,304,308
<b>Investment income</b>		
Deposit account interest	6,516	1,339
<b>Total incoming resources</b>	<u>1,457,593</u>	<u>1,307,879</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising & PR	2,881	1,418
<b>Charitable activities</b>		
Wages	800,728	793,200
Social security	43,955	43,456
Pensions	18,432	10,579
Catering & household - food	48,256	47,446
Medical care - Medical	83,283	14,266
Activity & Other	31,350	22,027
	<u>1,026,004</u>	<u>930,974</u>
<b>Support costs</b>		
<b>Management</b>		
Rates and water	16,706	6,128
Insurance	24,728	34,665
Light and heat	48,664	41,485
Telephone	18,005	11,169
Postage and stationery	12,712	6,476
Sundries	14,026	8,930
Motor expenses	25,547	23,700
Property costs - Security	-	7,288
Property costs - Repairs	33,938	66,749
Property costs - Cleaning	2,627	1,312
Entertaining	(852)	852
Subscriptions	3,992	2,779
Web site and other IT	5,456	427
Professional fees	2,688	-
Freehold property	22,264	22,264
Improvements to property	2,998	2,295
Fixtures and fittings	8,258	5,837
Motor vehicles	13,385	9,667
Computer equipment	2,880	3,131
(Surplus)/deficit on sale of tangible fixed assets	(8,085)	-
	<u>249,937</u>	<u>255,154</u>
<b>Finance</b>		
Bank charges	2,332	1,971
Carried forward	2,332	1,971

This page does not form part of the statutory financial statements

**Avon Autistic Foundation Ltd**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	31.3.24	31.3.23
	£	£
<b>Finance</b>		
Brought forward	2,332	1,971
Accountancy & bookkeeping	5,932	5,432
	<hr/>	<hr/>
	8,264	7,403
<b>Human resources</b>		
Trustees' salaries	73,889	73,558
Trustees' social security	11,896	13,499
	<hr/>	<hr/>
	85,785	87,057
<b>Governance costs</b>		
Auditors' remuneration	15,936	10,244
Auditors' remuneration for non audit work	4,850	4,850
	<hr/>	<hr/>
	20,786	15,094
Total resources expended	<hr/>	<hr/>
	1,393,657	1,297,100
<b>Net income</b>	<hr/>	<hr/>
	63,936	10,779

This page does not form part of the statutory financial statements



**AVON AUTISTIC FOUNDATION LIMITED**

England & Wales - Charity number 288630

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# Accounts

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REGISTERED COMPANY NUMBER: 01784484 (England and Wales)  
REGISTERED CHARITY NUMBER: 288630

Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023  
for  
Avon Autistic Foundation Ltd

Dunkley's  
Chartered Accountants  
Registered Auditors  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

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for the Year Ended 31 March 2023**

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**Avon Autistic Foundation Ltd**

**Reference and Administrative Details**  
**for the Year Ended 31 March 2023**

**TRUSTEES** Mrs Ann Yvonne Coleman Director/Registered Manager  
Mr John Coleman Chairman/Managing Director  
Ms Justine Stoffel Trustee  
Dr Peter Clark Trustee

**COMPANY SECRETARY** Mrs Ann Yvonne Coleman

**REGISTERED OFFICE** The Ann Coleman Centre  
Ridingleaze  
Lawrence Weston  
Bristol  
City of Bristol  
BS11 0QE

**REGISTERED COMPANY NUMBER** 01784484 (England and Wales)

**REGISTERED CHARITY NUMBER** 288630

**AUDITORS** Dunkley's  
Chartered Accountants  
Registered Auditors  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

**OFFICE MANAGER** Mrs J Esposito

**CHIEF EXECUTIVE AND REGISTERED MANAGER** Mr A H Coleman

**Report of the Trustees**  
**for the Year Ended 31 March 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 31 March 2023. The trustees have adopted the provisions of 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).

2021/22 was a very difficult year for the Foundation due to the Coronavirus, which mutated to Omicron this being a very infectious strain with 3 million people catching the virus each week.

Six of our service users caught the virus and a number of staff. Although some showed mild symptoms and recovered within a week some senior staff were quite ill.

For the past two years, due to the vulnerability of our service users, we have been in lockdown with mandatory restrictions imposed by the Government, although these were eased during September 2021 and we were able to successfully advance our day programme enabling our service users to have a full and active life.

During the year several of our service users were able to visit their parents and go home for a holiday.

We have completed a makeover of Woodwell House and the Ann Coleman Centre; decorating, repairs, furnishing etc., and this project has been quite extensive as, during the Pandemic due to the restrictions in place, we were unable to have ongoing maintenance completed.

In September 2022 CQC undertook a Direct Monitoring inspection of the Ann Coleman Centre, which went well and the rating of Good was maintained.

During the year several service users reviews conducted by local authorities took place, all of which were positive and occupancy in both homes has been maintained.

**OBJECTIVES AND ACTIVITIES**

**Objectives as set out in the governing document**

The objectives of the charity are to provide specialised residential and day care for people who suffer from Autism and Asperger Syndrome. (Memorandum and Articles of Association, para 3).

**The charity's aims including the changes or differences it seeks to make through its activities**

We aim to provide a friendly and secure base for supporting those individuals with Autism or Asperger Syndrome. We are able to accommodate both residential and day care placements, which provide the support, individual care and learning essential in the well being of each individual.

Our staff are dedicated to the service users and therefore encourage regular discussions to identify what each individual would like to achieve. This in turn allows us to put together training programmes to suit the specific needs of the individual concerned.

To make communicating with other people a more positive and stimulating experience for service users, our staff are trained in practical support and counselling.

It is Avon Autistic Foundation's aim to provide our residents the care necessary to allow them to develop and grow towards the independence they each desire.

**Main objectives for the year**

The provision of specialised residential and day care for people who suffer from Autism or Asperger Syndrome. The charity is registered by the Commission for Social Care and Inspection under Care Standards Act 2000 for the age range of 18 to 65 years.

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**OBJECTIVES AND ACTIVITIES**

**Strategies for achieving the objectives**

The Foundation was established in the early 1980's and its strategies for achieving its objectives are:

- To provide residential and day care for people with Autism or Asperger Syndrome
- To co-operate with local authorities in supplementing the provision of education, health and social services
- To provide facilities for education, integration and guidance in a constructive environment
- To provide support and advice for parents
- To promote training which enables staff to understand Autism and Asperger Syndrome, and develop the skills necessary to give professional support
- No person shall be discriminated against regardless of their religion, colour, race, age, gender or disability, subject to Avon Autistic Foundations allocation policy.

**Significant activities**

The Foundation provides professional residential and day care for people with Autistic Spectrum Disorder, providing support, individual care and learning essential in the well-being of each individual.

The charity currently assists some 15 young people. Referrals are received from parents via local authorities. On taking up residential placement, a Care Plan is drawn up for each service user and a key worker allocated to ensure their quality of care is maintained and they are helped to achieve their full potential.

At our residential homes we offer a variety of activities. Residents are encouraged to take part in weekend group activities such as karaoke, keep-fit, shopping expeditions and video nights. Attendance at these is purely on a voluntary basis and activities are tailored to the needs of the individual with both privacy and independence respected.

We run our own Day Unit for both residents and day people. It provides training for independence, skills for shopping, therapists for music, keep fit and art courses. There are computer studies and a range of outdoor activities.

Our highly trained staff are dedicated to our service users and encourage regular discussions to identify what each individual would like to achieve.

All the staff in the Day Centre and Residential Centre are professionally trained.

In order to maintain a high standard of care, on joining the Foundation all staff receive in-house training in four stages:

- Induction
- Stage I
- Stage II
- Stage III

On completion of Stages I to III, all staff sit a test to ensure that they have understood the training and on gaining the required pass mark, certificates are issued.

During Induction, all staff receive certified training in:

- Administration of Medication
- Safeguarding
- Challenging Behaviour
- Fire Awareness
- First Aid
- Food Hygiene
- Infection Control
- Diversity and Equality
- Deprivation of Liberty
- Mental Capacity Act

In addition, all staff receive Breakaway training from a professional team.

**Report of the Trustees  
for the Year Ended 31 March 2023**

**OBJECTIVES AND ACTIVITIES**

**PUBLIC BENEFIT AND CHARITABLE OBJECTIVES**

The objects of the Charity, as stated in the Memorandum of Association are, "to promote the relief of children and adults diagnosed as autistic particularly in the county of Avon by the provision of residential accommodation within a permanent home or elsewhere and by procuring and making available for them nursing, training, education, workshop, leisure and recreation facilities. The main activities carried out to deliver this are set out in the 'Factors relevant to the achievement of the objectives' section below. Avon Autistic Foundation Limited is a Public Benefit Entity supporting individuals with autism. The Trustees confirm that they have complied with the duty of Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity. In particular, the Trustees consider carefully how future strategy and planned activities will contribute to the aims and objectives of the Charity.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The service users have continued to benefit from the ongoing programme of activities, which continued to be developed.

**Fundraising activities**

Funding is via fees received from local authorities and parent for placement of service users.

**Investment performance**

Surplus short term funds are held in an interest bearing deposit account, on which satisfactory levels of income were received.

**Factors relevant to the achievement of the objectives**

During 2021/22, the Foundation received inspections from the Care Quality Commission ("CQC") at the Ann Coleman Centre and Woodwell House.

In the case of both centres, they looked at the following five outcomes:

- Is the Service Safe?
- Is the Service Effective?
- Is the Service Caring?
- Is the Service Responsive?
- Is the Service Well-Led?

In the case of Woodwell House, the charity received a Good rating for 4 out of the 5 outcomes with an overall rating of Good. Following the year, Woodwell House received a further unannounced inspection, and received a Good rating for 5 out of the 5 outcomes, with an overall rating of Good.

For the Ann Coleman Centre, the overall rating was Good.

The Foundation currently has a 5 star hygiene award at both homes issued following inspections by Neighbourhood and Housing.

We have received correspondence from parents praising the level of care which the Foundation has provided.

**FINANCIAL REVIEW**

**Financial position**

At the balance sheet date, the charity held net assets of £1,583,782 (2022 - £1,573,003).

Of this balance, £635,099 (2022 - £662,594) were tangible fixed assets, which left £948,683 (2022 - £910,409) of net current assets.

The trustees are satisfied that the charity carries sufficient current assets to meet its current and ongoing needs.

**Principal funding sources**

Funding is via fees received from local authorities and parents for the residential and day placement of service users.

**Investment policy and objectives**

The trustees have wide powers of investment. Surplus short term funds are held in an interest bearing deposit account.

**Report of the Trustees  
for the Year Ended 31 March 2023**

**FINANCIAL REVIEW**

**Reserves policy**

The policy is to maintain reserves at the level necessary to sustain the planned activities of the charity.

The accounting policies (Note 1) state the funds being operated.

The **Development funds** is a unrestricted fund to show the amount of reserves tied up in fixed assets.

The **General fund** accumulated surplus is intended to be maintained at a level equal to approximately 3 months of income, to provide bridging finance in the even that funding sources become inadequate.

**Restricted funds**, if any, are spent in line with the donor's wishes, as soon as possible.

**Changes in fixed assets**

Changes in fixed assets are shown in detail in the notes to the accounts. There has been no major capital expenditure this year other than ongoing replacements of ongoing assets.

The assets continue to be repaired and maintained as and when necessary.

**FUTURE PLANS**

The trustees plan to continue providing specialised residential and day care for people with Autism and Asperger Syndrome. The Day Facility will continue to give support for day placement for people living within the Avon area.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document and constitution**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

When selecting new trustees the Foundation seeks people who can bring relevant experience.

**Organisational structure**

The directors of the charitable company (the charity) are also its trustees for the purpose of the charity law, and together with the trustees, are collectively referred to as the trustees.

The charity is organised so that the Board of Trustees meets regularly to manage its affairs. The trustees delegate their responsibilities for the day to day administration of the charity.

**Officers and other senior staff members to whom day to day management of the charity is delegated.**

Mr A H Coleman	Chief Executive and Registered Manager
Mr J J Coleman	Chairman, Managing Director and Registered Provider who is responsible for the administration Director and Registered Manager who is responsible for the day to day running (hands on services). She
Mrs A Y Coleman	is ably supported by the team of Support Workers.

**Induction and training of new trustees**

New trustees are familiarised with all aspects of the work done by the Foundation, following which they attend regular meetings and discuss issues that arise.

**Relationships with other groups, charities and individuals**

The charity is registered under Care Standards Act 2000 and the residential homes are subject to inspections each year by the Commission for Social Care and Inspection, but has no financial links with that organisation other than the annual fees paid.

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees identify the major risks to which it is exposed, and are satisfied that systems are in place to mitigate exposure to these risks.

Risk assessments are in place to protect against major risks and these are reviewed on a regular basis. Insurance is taken out annually for the following:

Material Damage (including theft)  
Business Interruption  
Money & Loss of Registration  
Employers Liability  
Public and Products Liability  
Malpractice Liability  
Personal Accident  
Commercial Legal Expenses

**TRUSTEES WHO SERVED AS DIRECTORS**

The directors who served during the year and up to date were as follows:

Mr J Coleman  
Mrs A Y Coleman  
Ms J Stoffel  
Dr P Clark

One director is remunerated under a contract of employment in accordance with the Memorandum and Articles of Association, para 4.

All the directors were also members, and accordingly have a personal guarantee liability of up to £5.00, but have no other financial interests in the company.

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

Trustees do not receive expenses, other than reimbursement of 'out of pocket expenses', where proof of purchase is always produced.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Avon Autistic Foundation Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Dunkley's, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....  
Mr John Coleman - Trustee

**Report of the Independent Auditors to the Trustees of  
Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Opinion**

We have audited the financial statements of Avon Autistic Foundation Ltd (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 19 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of  
Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the charitable sector, control environment and performance including the design of the organisation's remuneration policies;
- Any matters we identified, having obtained and reviewed the organisation's documentation of their policies and procedures relating to:
  - o Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - o The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
  - o The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas of management override of controls, going concern, income recognition, and the appropriateness of expenditure. We also obtained an understanding of the legal and regulatory framework that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

**Audit response to risks identified**

Our procedures to respond to risks identified included the following:

- Enquiring of management, concerning actual and potential litigation and claims;
- Substantive testing to vouch source records to the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Enquiring of management the internal controls in, evaluating each control for weakness and vouching to evidence of the control taking place;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of**  
**Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Dunkley's*

Dunkley's  
Chartered Accountants  
Registered Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

Date: 22/02/2024

**Statement of Financial Activities  
for the Year Ended 31 March 2023**

	Notes	General fund £	Development reserve £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,232	-	2,232	3,352
Other trading activities	3	1,304,308	-	1,304,308	1,168,399
Investment income	4	1,339	-	1,339	373
Other income		-	-	-	67,791
<b>Total</b>		<u>1,307,879</u>	<u>-</u>	<u>1,307,879</u>	<u>1,239,915</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	1,418	-	1,418	1,567
<b>Charitable activities</b>	6				
Cost of providing care		1,252,488	43,194	1,295,682	1,154,873
<b>Total</b>		<u>1,253,906</u>	<u>43,194</u>	<u>1,297,100</u>	<u>1,156,440</u>
<b>NET INCOME/(EXPENDITURE)</b>		53,973	(43,194)	10,779	83,475
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		894,710	678,293	1,573,003	1,489,528
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>948,683</u>	<u>635,099</u>	<u>1,583,782</u>	<u>1,573,003</u>

**Balance Sheet**  
**31 March 2023**

	Notes	General fund £	Development reserve £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	-	635,099	635,099	662,594
<b>CURRENT ASSETS</b>					
Debtors	13	51,677	-	51,677	21,364
Cash at bank and in hand	14	1,009,952	-	1,009,952	947,245
		<u>1,061,629</u>	<u>-</u>	<u>1,061,629</u>	<u>968,609</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(112,946)	-	(112,946)	(58,200)
		<u>948,683</u>	<u>-</u>	<u>948,683</u>	<u>910,409</u>
<b>NET CURRENT ASSETS</b>					
		<u>948,683</u>	<u>635,099</u>	<u>1,583,782</u>	<u>1,573,003</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>948,683</u>	<u>635,099</u>	<u>1,583,782</u>	<u>1,573,003</u>
<b>NET ASSETS</b>					
		<u>948,683</u>	<u>635,099</u>	<u>1,583,782</u>	<u>1,573,003</u>
<b>FUNDS</b>					
	16				
Unrestricted funds:					
General fund				948,683	910,408
Development reserve				635,099	662,595
				<u>1,583,782</u>	<u>1,573,003</u>
<b>TOTAL FUNDS</b>					
				<u>1,583,782</u>	<u>1,573,003</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

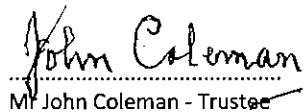
These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

**Balance Sheet - continued**

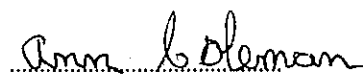
**31 March 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:



Mr John Coleman - Trustee



Mrs Ann Yvonne Coleman - Trustee

**Avon Autistic Foundation Ltd**

**Cash Flow Statement**  
**for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	77,067	109,671
Net cash provided by operating activities		77,067	109,671
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(15,699)	(18,044)
Interest received		1,339	373
Net cash used in investing activities		(14,360)	(17,671)
<b>Cash flows from financing activities</b>			
Capital repayments in year		-	(951)
Net cash provided by/(used in) financing activities		-	(951)
<b>Change in cash and cash equivalents in the reporting period</b>		62,707	91,049
<b>Cash and cash equivalents at the beginning of the reporting period</b>		947,245	856,196
<b>Cash and cash equivalents at the end of the reporting period</b>		1,009,952	947,245

The notes form part of these financial statements

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.23	31.3.22
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	10,779	83,475
<b>Adjustments for:</b>		
Depreciation charges	43,194	44,535
Interest received	(1,339)	(373)
Increase in debtors	(30,313)	(13,094)
Increase/(decrease) in creditors	54,746	(4,872)
<b>Net cash provided by operations</b>	<u>77,067</u>	<u>109,671</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	947,245	62,707	1,009,952
	<u>947,245</u>	<u>62,707</u>	<u>1,009,952</u>
<b>Total</b>	<u>947,245</u>	<u>62,707</u>	<u>1,009,952</u>

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

Fee income is recognised in the Statement of Financial Activities, in the period of care to which the income relates.

Voluntary income, including donations, are recognised in the Statement of Financial Activities once the charity has received the funds, or, if known, when it is probable that the income will be received and the amount can be measured reliably.

All other income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Total income is the amount derived from the provision of services and stated after trade discounts, other sales taxes and net of VAT.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. All expenditure that can be directly applied to an activity is applied to that charitable activity.

Other supporting, general expenditure including central functions, incurred in line with the charity's governing document, is apportioned to the charitable activities as appropriate on a basis consistent with the use of resources.

Charitable activities:

Costs of providing care - the costs involved in the provision of care and activity for the service users' benefit.

**Allocation and apportionment of costs**

All costs that are not direct costs in regards a charitable activity, for example support costs, are allocated to the primary activity - the Provision of Care.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 2% on cost
Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33.33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	31.3.23	31.3.22
	£	£
Donations	2,232	3,352

**3. OTHER TRADING ACTIVITIES**

	31.3.23	31.3.22
	£	£
Fees receivable from provision of care	1,304,308	1,168,399

**4. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Deposit account interest	1,339	373

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.3.23	31.3.22
	£	£
Advertising & PR	1,418	1,567

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Cost of providing care	930,974	364,708	1,295,682

**7. SUPPORT COSTS**

	Management £	Finance £	Human resources £	Governance costs £	Totals £
Cost of providing care	255,154	7,403	87,057	15,094	364,708

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**7. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	31.3.23	31.3.22
	Cost of providing care £	Total activities £
Rates and water	6,128	10,955
Insurance	34,665	29,265
Light and heat	41,485	26,910
Telephone	11,169	10,059
Postage and stationery	6,476	5,878
Sundries	8,930	9,462
Motor expenses	23,700	23,789
Property costs - Security	7,288	1,536
Property costs - Repairs	66,749	38,869
Property costs - Cleaning	1,312	1,842
Entertaining	852	-
Subscriptions	2,779	3,356
Web site and other IT	427	414
Professional fees	-	162
Depreciation of tangible asset	43,194	44,534
Bank charges	1,971	1,949
Accountancy & bookkeeping	5,432	4,640
Trustees' earnings plus Company's NI	87,057	86,373
Auditors' remuneration	10,244	3,500
Auditors' remuneration for non audit work	4,850	15,907
	<u>364,708</u>	<u>319,400</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Auditors' remuneration	10,244	3,500
Auditors' remuneration for non audit work	4,850	15,907
Depreciation - owned assets	43,194	44,535
	<u>58,288</u>	<u>63,942</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

The remuneration was paid to one trustee for services rendered as an employee, as authorised by the Memorandum and Articles of Association.

A Y Coleman received the following remuneration in connection to the services provided to the charity as a Registered Manager, as appointed by the Care Quality Commission, and authorised by the board of directors.

As a Registered Manager, she is responsible for the day to day running of two residential homes and a day unit for people with autistic spectrum disorder she is assisted by a professional team of twenty five staff.

	31.3.23	31.3.22
	£	£
Gross salary	73,558	72,554
Benefits - Private health cover and provision of a vehicle	28,545	26,688
Pension	-	-
	<u>102,103</u>	<u>99,242</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**9. TRUSTEES' REMUNERATION AND BENEFITS - continued**

Additional costs to the charity included:

	31.3.23 £	31.3.22 £
Employers national insurance	8,931	8,821
	<u>8,931</u>	<u>8,821</u>

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**10. STAFF COSTS**

	31.3.23 £	31.3.22 £
Wages and salaries	866,758	767,955
Social security costs	56,955	57,497
Other pension costs	10,579	10,924
	<u>934,292</u>	<u>836,376</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Trustees	1	1
Key management personnel	6	2
Other salaries	12	23
	<u>19</u>	<u>26</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.23	31.3.22
£70,001 - £80,000	<u>1</u>	<u>1</u>

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	General fund £	Development reserve £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,352	-	3,352
Other trading activities	1,168,399	-	1,168,399
Investment income	374	(1)	373
Other income	67,791	-	67,791
<b>Total</b>	<u>1,239,916</u>	<u>(1)</u>	<u>1,239,915</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,567	-	1,567
<b>Charitable activities</b>			
Cost of providing care	1,110,339	44,534	1,154,873

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	General fund £	Development reserve £	Total funds £
<b>Total</b>	1,111,906	44,534	1,156,440
<b>NET INCOME/(EXPENDITURE)</b>	128,010	(44,535)	83,475
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	782,398	707,130	1,489,528
<b>TOTAL FUNDS CARRIED FORWARD</b>	910,408	662,595	1,573,003

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
<b>COST</b>			
At 1 April 2022	1,113,219	117,054	50,138
Additions	-	-	14,950
At 31 March 2023	1,113,219	117,054	65,088
<b>DEPRECIATION</b>			
At 1 April 2022	533,978	101,753	27,770
Charge for year	22,264	2,295	5,838
At 31 March 2023	556,242	104,048	33,608
<b>NET BOOK VALUE</b>			
At 31 March 2023	556,977	13,006	31,480
At 31 March 2022	579,241	15,301	22,368
	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022	243,905	10,323	1,534,639
Additions	-	749	15,699
At 31 March 2023	243,905	11,072	1,550,338
<b>DEPRECIATION</b>			
At 1 April 2022	205,236	3,308	872,045
Charge for year	9,667	3,130	43,194
At 31 March 2023	214,903	6,438	915,239
<b>NET BOOK VALUE</b>			
At 31 March 2023	29,002	4,634	635,099
At 31 March 2022	38,669	7,015	662,594

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors - Sales ledger	29,888	-
Other debtors - Personal allowance	2,537	3,627
Other debtors - Mobility allowance	1,866	845
Other debtors	4,059	4,807
Prepayments	13,327	12,085
	<u>51,677</u>	<u>21,364</u>

**14. CASH AT BANK AND IN HAND**

	31.3.23	31.3.22
	Total funds	Total funds
	£	£
Cash in hand	2,651	2,777
Bank account no. 1	82,517	82,337
Bank account no. 2	-	80,562
Bank account no. 3	464,906	358,445
Bank account no. 4	1,000	1,000
Bank account no. 5	1,000	1,000
Bank account no. 6	75,181	64,083
Bank account no. 7	382,697	357,041
	<u>1,009,952</u>	<u>947,245</u>
Total	<u>1,009,952</u>	<u>947,245</u>

In addition to the above balances, the charity also aids the services users, by supporting their access to bank accounts and savings.

The funds are safeguarded from being used by the charity, as each service user has access to their own bank account in their name.

The total balance held by the charity in these bank accounts, as agent, for the service users is as follows.

In line with data protection and other regulations concerning vulnerable persons, no information is given about the services users, or the individual balances.

	31.3.23	31.3.22
	Total funds	Total funds
	£	£
Balance held by the charity as agent for the service users	78,164	49,506

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	38,575	11,947
Social security and other taxes	19,386	20,407
Other creditors - Residents allowance	2,537	-
Other creditors - Mobility allowance	1,866	-
Credit card	3,924	7,076
Pension creditor	8,682	2,180
Accrued expenses	37,976	16,590
	<u>112,946</u>	<u>58,200</u>

16. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	894,710	53,973	948,683
Development reserve	678,293	(43,194)	635,099
	<u>1,573,003</u>	<u>10,779</u>	<u>1,583,782</u>
<b>TOTAL FUNDS</b>	<u>1,573,003</u>	<u>10,779</u>	<u>1,583,782</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,307,879	(1,253,906)	53,973
Development reserve	-	(43,194)	(43,194)
	<u>1,307,879</u>	<u>(1,297,100)</u>	<u>10,779</u>
<b>TOTAL FUNDS</b>	<u>1,307,879</u>	<u>(1,297,100)</u>	<u>10,779</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	782,398	128,010	910,408
Development reserve	707,130	(44,535)	662,595
	<u>1,489,528</u>	<u>83,475</u>	<u>1,573,003</u>
<b>TOTAL FUNDS</b>	<u>1,489,528</u>	<u>83,475</u>	<u>1,573,003</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,239,916	(1,111,906)	128,010
Development reserve	(1)	(44,534)	(44,535)
	<u>1,239,915</u>	<u>(1,156,440)</u>	<u>83,475</u>
<b>TOTAL FUNDS</b>	<u>1,239,915</u>	<u>(1,156,440)</u>	<u>83,475</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	782,398	181,983	964,381
Development reserve	707,130	(87,729)	619,401
	<u>1,489,528</u>	<u>94,254</u>	<u>1,583,782</u>
<b>TOTAL FUNDS</b>	<u>1,489,528</u>	<u>94,254</u>	<u>1,583,782</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,547,795	(2,365,812)	181,983
Development reserve	(1)	(87,728)	(87,729)
	<u>2,547,794</u>	<u>(2,453,540)</u>	<u>94,254</u>
<b>TOTAL FUNDS</b>	<u>2,547,794</u>	<u>(2,453,540)</u>	<u>94,254</u>

The objects of each of the unrestricted funds are as follows:

**GENERAL FUNDS:** Funds are expendable at the discretion of the trustees in the furtherance of the objectives of the charity. Such funds are held in order to finance both working capital and capital investment.

**DESIGNATED FUNDS:** These are set aside out of the general funds and can be further split into:

**Capital reserve,** used to finance proposed future capital development projects.

**Development Reserve,** used to finance the current balance sheet net book value of all the fixed asset including completed development projects.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**17. EMPLOYEE BENEFIT OBLIGATIONS**

During the year, the charity made contributions to a defined contribution pension scheme of £10,579 (2022 - £10,924).

At the year-end, the outstanding balance was £8,682 (2022 - £2,180).

**18. RELATED PARTY DISCLOSURES**

There were no further related party transactions which have not already been disclosed under Trustees remuneration and expenses for the year ended 31 March 2023.

**19. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**20. MEMBERS' GUARANTEES**

The company is limited by guarantee. Each member's liability on winding up is limited to £5. Their liability ceases after they have not been a member for 12 months.

	31.3.23 No.	31.3.22 No.
Total number of members at the year end	4	4

**Avon Autistic Foundation Ltd****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,232	3,352
<b>Other trading activities</b>		
Fees receivable from provision of care	1,304,308	1,168,399
<b>Investment Income</b>		
Deposit account interest	1,339	373
<b>Other income</b>		
COVID 19 Grant	-	67,791
<b>Total incoming resources</b>	<u>1,307,879</u>	<u>1,239,915</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising & PR	1,418	1,567
<b>Charitable activities</b>		
Wages	793,200	694,397
Social security	43,456	44,682
Pensions	10,579	10,924
Catering & household - food	47,446	43,393
Medical care - Medical	14,266	20,642
Activity & Other	22,027	21,435
	<u>930,974</u>	<u>835,473</u>
<b>Support costs</b>		
<b>Management</b>		
Rates and water	6,128	10,955
Insurance	34,665	29,265
Light and heat	41,485	26,910
Telephone	11,169	10,059
Postage and stationery	6,476	5,878
Sundries	8,930	9,462
Motor expenses	23,700	23,789
Property costs - Security	7,288	1,536
Property costs - Repairs	66,749	38,869
Property costs - Cleaning	1,312	1,842
Entertaining	852	-
Subscriptions	2,779	3,356
Web site and other IT	427	414
Professional fees	-	162
Freehold property	22,264	22,264
Improvements to property	2,295	2,700
Fixtures and fittings	5,837	4,564
Motor vehicles	9,667	12,890
Computer equipment	3,131	2,116
	<u>255,154</u>	<u>207,031</u>

This page does not form part of the statutory financial statements

**Avon Autistic Foundation Ltd**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
<b>Management</b>		
<b>Finance</b>		
Bank charges	1,971	1,949
Accountancy & bookkeeping	5,432	4,640
	<u>7,403</u>	<u>6,589</u>
<b>Human resources</b>		
Trustees' salaries	73,558	73,558
Trustees' social security	13,499	12,815
	<u>87,057</u>	<u>86,373</u>
<b>Governance costs</b>		
Auditors' remuneration	10,244	3,500
Auditors' remuneration for non audit work	4,850	15,907
	<u>15,094</u>	<u>19,407</u>
Total resources expended	<u>1,297,100</u>	<u>1,156,440</u>
<b>Net income</b>	<u>10,779</u>	<u>83,475</u>

**AVON AUTISTIC FOUNDATION LIMITED**

England & Wales - Charity number 288630

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# Accounts

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**REGISTERED COMPANY NUMBER: 01784484 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 288630**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2022**  
**for**  
**Avon Artistic Foundation Ltd**

**Dunkley's**  
**Chartered Accountants**  
**Registered Auditors**  
**Woodlands Grange**  
**Woodlands Lane**  
**Bradley Stoke**  
**Bristol**  
**BS32 4JY**

**Avon Autistic Foundation Ltd**

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for the Year Ended 31 March 2022**

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**Avon Autistic Foundation Ltd**

**Reference and Administrative Details  
for the Year Ended 31 March 2022**

**TRUSTEES** Mrs A Y Coleman Director/Registered Manager  
J Coleman Chairman/Managing Director  
Ms J Stoffel Trustee  
Dr P Clark Trustee

**COMPANY SECRETARY** Mrs A Y Coleman

**REGISTERED OFFICE** The Ann Coleman Centre  
Ridingleaze  
Lawrence Weston  
Bristol  
City of Bristol  
BS11 0QE

**REGISTERED COMPANY NUMBER** 01784484 (England and Wales)

**REGISTERED CHARITY NUMBER** 288630

**AUDITORS** Dunkley's  
Chartered Accountants  
Registered Auditors  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

**OFFICE MANAGER** Mrs J Esposito

**CHIEF EXECUTIVE AND REGISTERED MANAGER** Mr A H Coleman

**Report of the Trustees**  
**for the Year Ended 31 March 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 31 March 2022. The trustees have adopted the provisions of 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).

2021/22 was a very difficult year for the Foundation due to the Coronavirus, which mutated to Omicron this being a very infectious strain with 3 million people catching the virus each week.

Six of our service users caught the virus and a number of staff. Although some showed mild symptoms and recovered within a week some senior staff were quite ill.

For the past two years, due to the vulnerability of our service users, we have been in lockdown with mandatory restrictions imposed by the Government, although these were eased during September 2021 and we were able to successfully advance our day programme enabling our service users to have a full and active life.

During the year several of our service users were able to visit their parents and go home for a holiday.

We have completed a makeover of Woodwell House and the Ann Coleman Centre; decorating, repairs, furnishing etc., and this project has been quite extensive as, during the Pandemic due to the restrictions in place, we were unable to have ongoing maintenance completed.

In September 2022 CQC undertook a Direct Monitoring Inspection of the Ann Coleman Centre, which went well and the rating of Good was maintained.

During the year several service users reviews conducted by local authorities took place, all of which were positive and occupancy in both homes has been maintained.

**OBJECTIVES AND ACTIVITIES**

Objectives as set out in the governing document

The objectives of the charity are to provide specialised residential and day care for people who suffer from Autism and Asperger Syndrome. (Memorandum and Articles of Association, para 3).

The charity's aims including the changes or differences it seeks to make through its activities

We aim to provide a friendly and secure base for supporting those individuals with Autism or Asperger Syndrome. We are able to accommodate both residential and day care placements, which provide the support, individual care and learning essential in the well being of each individual.

Our staff are dedicated to the service users and therefore encourage regular discussions to identify what each individual would like to achieve. This in turn allows us to put together training programmes to suit the specific needs of the individual concerned.

To make communicating with other people a more positive and stimulating experience for service users, our staff are trained in practical support and counselling.

It is Avon Autistic Foundation's aim to provide our residents the care necessary to allow them to develop and grow towards the independence they each desire.

**Main objectives for the year**

The provision of specialised residential and day care for people who suffer from Autism or Asperger Syndrome. The charity is registered by the Commission for Social Care and Inspection under Care Standards Act 2000 for the age range of 18 to 65 years.

**Report of the Trustees  
for the Year Ended 31 March 2022**

**OBJECTIVES AND ACTIVITIES**

**Strategies for achieving the objectives**

The Foundation was established in the early 1980's and its strategies for achieving its objectives are:

- To provide residential and day care for people with Autism or Asperger Syndrome
- To co-operate with local authorities in supplementing the provision of education, health and social services
- To provide facilities for education, integration and guidance in a constructive environment
- To provide support and advice for parents
- To promote training which enables staff to understand Autism and Asperger Syndrome, and develop the skills necessary to give professional support
- No person shall be discriminated against regardless of their religion, colour, race, age, gender or disability, subject to Avon Autistic Foundations allocation policy.

**Significant activities**

The Foundation provides professional residential and day care for people with Autistic Spectrum Disorder, providing support, individual care and learning essential in the well-being of each individual.

The charity currently assists some 16 young people. Referrals are received from parents via local authorities. On taking up residential placement, a Care Plan is drawn up for each service user and a key worker allocated to ensure their quality of care is maintained and they are helped to achieve their full potential.

At our residential homes we offer a variety of activities. Residents are encouraged to take part in weekend group activities such as karaoke, keep-fit, shopping expeditions and video nights. Attendance at these is purely on a voluntary basis and activities are tailored to the needs of the individual with both privacy and independence respected.

We run our own Day Unit for both residents and day people. It provides training for independence, skills for shopping, therapists for music, keep fit and art courses. There are computer studies and a range of outdoor activities.

Our highly trained staff are dedicated to our service users and encourage regular discussions to identify what each individual would like to achieve.

All the staff in the Day Centre and Residential Centre are professionally trained.

In order to maintain a high standard of care, on joining the Foundation all staff receive in-house training in four stages:

- Induction
- Stage I
- Stage II
- Stage III

On completion of Stages I to III, all staff sit a test to ensure that they have understood the training and on gaining the required pass mark, certificates are issued.

During induction, all staff receive certified training in:

- Administration of Medication
- Safeguarding
- Challenging Behaviour
- Fire Awareness
- First Aid
- Food Hygiene
- Infection Control
- Diversity and Equality
- Deprivation of Liberty
- Mental Capacity Act

In addition, all staff receive Breakaway training from a professional team.

**Report of the Trustees  
for the Year Ended 31 March 2022**

**OBJECTIVES AND ACTIVITIES**

**PUBLIC BENEFIT AND CHARITABLE OBJECTIVES**

The objects of the Charity, as stated in the Memorandum of Association are, "to promote the relief of children and adults diagnosed as autistic particularly in the county of Avon by the provision of residential accommodation within a permanent home or elsewhere and by procuring and making available for them nursing, training, education, workshop, leisure and recreation facilities. The main activities carried out to deliver this are set out in the 'Factors relevant to the achievement of the objectives' section below. Avon Artistic Foundation Limited is a Public Benefit Entity supporting individuals with autism. The Trustees confirm that they have complied with the duty of Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity. In particular, the Trustees consider carefully how future strategy and planned activities will contribute to the aims and objectives of the Charity.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The service users have continued to benefit from the ongoing programme of activities, which continued to be developed.

**Fundraising activities**

Funding is via fees received from local authorities and parent for placement of service users.

**Investment performance**

Surplus short term funds are held in an interest bearing deposit account, on which satisfactory levels of income were received.

**Factors relevant to the achievement of the objectives**

During 2021/22, the Foundation received inspections from the Care Quality Commission ("CQC") at the Ann Coleman Centre and Woodwell House.

In the case of both centres, they looked at the following five outcomes:

- Is the Service Safe?
- Is the Service Effective?
- Is the Service Caring?
- Is the Service Responsive?
- Is the Service Well-Led?

In the case of Woodwell House, the charity received a Good rating for 4 out of the 5 outcomes with an overall rating of Good. Following the year, Woodwell House received a further unannounced inspection, and received a Good rating for 5 out of the 5 outcomes, with an overall rating of Good.

For the Ann Coleman Centre, the overall rating was Good.

The Foundation currently has a 5 star hygiene award at both homes issued following inspections by Neighbourhood and Housing.

We have received correspondence from parents praising the level of care which the Foundation has provided.

**FINANCIAL REVIEW**

**Financial position**

At the balance sheet date, the charity held net assets of £1,573,003 (2021 - £1,489,628).

Of this balance, £662,594 (2021 - £689,085) were tangible fixed assets, which left £910,409 (2021 - £800,443) of net current assets, with an additional £0 (2021 - £951) being payable after one year.

The trustees are satisfied that the charity carries sufficient current assets to meet its current and ongoing needs.

**Principal funding sources**

Funding is via fees received from local authorities and parents for the residential and day placement of service users.

**Investment policy and objectives**

The trustees have wide powers of investment. Surplus short term funds are held in an interest bearing deposit account.

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**FINANCIAL REVIEW**

**Reserves policy**

The policy is to maintain reserves at the level necessary to sustain the planned activities of the charity.

The accounting policies (Note 1) state the funds being operated.

The Development funds is a unrestricted fund to show the amount of reserves tied up in fixed assets.

The General fund accumulated surplus is intended to be maintained at a level equal to approximately 3 months of income, to provide bridging finance in the even that funding sources become inadequate.

Restricted funds, if any, are spent in line with the donor's wishes, as soon as possible.

**Changes in fixed assets**

Changes in fixed assets are shown in detail in the notes to the accounts. There has been no major capital expenditure this year other than ongoing replacements of ongoing assets.

The assets continue to be repaired and maintained as and when necessary.

**FUTURE PLANS**

The trustees plan to continue providing specialised residential and day care for people with Autism and Asperger Syndrome. The Day Facility will continue to give support for day placement for people living within the Avon area.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document and constitution**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

When selecting new trustees the Foundation seeks people who can bring relevant experience.

**Organisational structure**

The directors of the charitable company (the charity) are also its trustees for the purpose of the charity law, and together with the trustees, are collectively referred to as the trustees.

The charity is organised so that the Board of Trustees meets regularly to manage its affairs. The trustees delegate their responsibilities for the day to day administration of the charity.

Officers and other senior staff members to whom day to day management of the charity is delegated.

<b>Mr A H Coleman</b>	<b>Chief Executive and Registered Manager</b>
<b>Mr J J Coleman</b>	<b>Chairman, Managing Director and Registered Provider who is responsible for the administration Director and Registered Manager who is responsible for the day to day running (hands on services). She is ably supported by the team of Support Workers.</b>
<b>Mrs A Y Coleman</b>	

**Induction and training of new trustees**

New trustees are familiarised with all aspects of the work done by the Foundation, following which they attend regular meetings and discuss issues that arise.

**Relationships with other groups, charities and individuals**

The charity is registered under Care Standards Act 2000 and the residential homes are subject to inspections each year by the Commission for Social Care and Inspection, but has no financial links with that organisation other than the annual fees paid.

**Report of the Trustees  
for the Year Ended 31 March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees identify the major risks to which it is exposed, and are satisfied that systems are in place to mitigate exposure to these risks.

Risk assessments are in place to protect against major risks and these are reviewed on a regular basis. Insurance is taken out annually for the following:

Material Damage (including theft)  
Business Interruption  
Money & Loss of Registration  
Employers Liability  
Public and Products Liability  
Malpractice Liability  
Personal Accident  
Commercial Legal Expenses

**TRUSTEES WHO SERVED AS DIRECTORS**

The directors who served during the year and up to date were as follows:

Mr J Coleman  
Mrs A Y Coleman  
Ms J Stoffel  
Dr P Clark

One director is remunerated under a contract of employment in accordance with the Memorandum and Articles of Association, para 4.

All the directors were also members, and accordingly have a personal guarantee liability of up to £5.00, but have no other financial interests in the company.

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

Trustees do not receive expenses, other than reimbursement of 'out of pocket expenses', where proof of purchase is always produced.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Avon Artistic Foundation Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



**Report of the Independent Auditors to the Trustees of  
Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Opinion**

We have audited the financial statements of Avon Autistic Foundation Ltd (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**In our opinion the financial statements:**

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 20 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of  
Avon Artistic Foundation Ltd (Registered number: 01784484)**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the charitable sector, control environment and performance including the design of the organisation's remuneration policies;

- Any matters we identified, having obtained and reviewed the organisation's documentation of their policies and procedures relating to:

- o Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;

- o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;

- o The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;

- o The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas of management override of controls, going concern, income recognition, and the appropriateness of expenditure. We also obtained an understanding of the legal and regulatory framework that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

**Audit response to risks identified**

Our procedures to respond to risks identified included the following:

- Enquiring of management, concerning actual and potential litigation and claims;

- Substantive testing to vouch source records to the financial statements;

- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

- Enquiring of management the internal controls in, evaluating each control for weakness and vouching to evidence of the control taking place;

- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

**Report of the Independent Auditors to the Trustees of  
Avon Artistic Foundation Ltd (Registered number: 01784484)**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Dunkley's

Dunkley's  
Chartered Accountants  
Registered Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

Date: 21/2/2023

**Avon Artistic Foundation Ltd**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

	Notes	General fund £	Development reserve £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,362	-	3,362	3,927
Other trading activities	3	1,168,399	-	1,168,399	1,133,009
Investment income	4	374	(1)	373	677
Other income		67,791	-	67,791	123,734
<b>Total</b>		<b>1,239,916</b>	<b>(1)</b>	<b>1,239,915</b>	<b>1,261,347</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	1,567	-	1,567	(102)
Charitable activities	6				
Cost of providing care		1,110,339	44,534	1,154,873	1,103,335
<b>Total</b>		<b>1,111,906</b>	<b>44,534</b>	<b>1,156,440</b>	<b>1,103,233</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>128,010</b>	<b>(44,535)</b>	<b>83,475</b>	<b>168,114</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		782,398	707,130	1,489,528	1,331,414
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>910,408</b>	<b>662,595</b>	<b>1,573,003</b>	<b>1,489,528</b>

The notes form part of these financial statements

**Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Balance Sheet  
31 March 2022**

	Notes	General fund £	Development reserve £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	-	662,594	662,594	689,085
<b>CURRENT ASSETS</b>					
Debtors	13	21,364	-	21,364	8,270
Cash at bank and in hand	14	947,245	-	947,245	856,196
		968,609	-	968,609	864,466
<b>CREDITORS</b>					
Amounts falling due within one year	15	(58,201)	1	(58,200)	(64,023)
<b>NET CURRENT ASSETS</b>		910,408	1	910,409	800,443
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		910,408	662,595	1,573,003	1,489,528
<b>NET ASSETS</b>		910,408	662,595	1,573,003	1,489,528
<b>FUNDS</b>	17				
Unrestricted funds:					
General fund				910,408	800,443
Development reserve				662,595	689,085
				1,573,003	1,489,528
<b>TOTAL FUNDS</b>				1,573,003	1,489,528

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notices, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

**Avon Artistic Foundation Ltd (Registered number: 01784484)**

**Balance Sheet - continued**

**31 March 2022**

**These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.**

**The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:**

  
.....  
**J Coleman - Trustee**

  
.....  
**A Y Coleman - Trustee**

**Avon Athletic Foundation Ltd**

**Cash Flow Statement  
for the Year Ended 31 March 2022**

	Notes	31.3.22 £	31.3.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	109,671	214,649
Interest element of hire purchase payments paid		-	(352)
<b>Net cash provided by operating activities</b>		<u>109,671</u>	<u>214,297</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(18,044)	(4,165)
Interest received		373	677
<b>Net cash used in investing activities</b>		<u>(17,671)</u>	<u>(3,488)</u>
<b>Cash flows from financing activities</b>			
Capital repayments in year		(951)	(5,414)
<b>Net cash used in financing activities</b>		<u>(951)</u>	<u>(5,414)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>91,049</u>	<u>205,395</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>856,196</u>	<u>650,801</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>947,245</u></u>	<u><u>856,196</u></u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2022**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.22	31.3.21
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>83,476</b>	<b>158,114</b>
<b>Adjustments for:</b>		
Depreciation charges	44,535	47,268
Interest received	(373)	(677)
Interest element of hire purchase and finance lease rental payments	-	352
(Increase)/decrease in debtors	(13,094)	5,928
(Decrease)/increase in creditors	(4,872)	3,664
	<hr/>	<hr/>
<b>Net cash provided by operations</b>	<b>109,671</b>	<b>214,649</b>
	<hr/> <hr/>	<hr/> <hr/>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	856,196	91,049	947,245
	<hr/>	<hr/>	<hr/>
	856,196	91,049	947,245
	<hr/>	<hr/>	<hr/>
<b>Debt</b>			
Finance leases	(951)	951	-
	<hr/>	<hr/>	<hr/>
	(951)	951	-
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>856,245</b>	<b>92,000</b>	<b>947,245</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

Fee income is recognised in the Statement of Financial Activities, in the period of care to which the income relates.

Voluntary income, including donations, are recognised in the Statement of Financial Activities once the charity has received the funds, or, if known, when it is probable that the income will be received and the amount can be measured reliably.

All other income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. All expenditure that can be directly applied to an activity is applied to that charitable activity.

Other supporting, general expenditure including central functions, incurred in line with the charity's governing document, is apportioned to the charitable activities as appropriate on a basis consistent with the use of resources.

**Charitable activities:**

Costs of providing care - the costs involved in the provision of care and activity for the service users' benefit.

**Allocation and apportionment of costs**

All costs that are not direct costs in regards a charitable activity, for example support costs, are allocated to the primary activity - the Provision of Care.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 2% on cost
Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33.33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	31.3.22	31.3.21
	£	£
Donations	3,352	3,927

**3. OTHER TRADING ACTIVITIES**

	31.3.22	31.3.21
	£	£
Fees receivable from provision of care	1,168,399	1,133,009

**4. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Deposit account interest	373	677

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.3.22	31.3.21
	£	£
Advertising & PR	1,567	(102)

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Cost of providing care	835,473	319,400	1,154,873

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

7. SUPPORT COSTS

	Management £	Finance £	Human resources £	Governance costs £	Totals £
Cost of providing care	<u>207,031</u>	<u>6,589</u>	<u>86,373</u>	<u>19,407</u>	<u>319,400</u>

Support costs, included in the above, are as follows:

	31.3.22 Cost of providing care £	31.3.21 Total activities £
Rates and water	10,955	14,453
Insurance	29,285	24,574
Light and heat	26,910	10,683
Telephone	10,059	8,696
Postage and stationery	5,878	6,899
Sundries	9,462	8,779
Motor expenses	23,789	14,141
Property costs - Security	1,536	-
Property costs - Repairs	38,869	19,174
Property costs - Cleaning	1,842	705
Subscriptions	3,358	3,007
Web site and other IT	414	726
Professional fees	162	1,467
Depreciation of tangible and heritage assets	44,534	47,267
Bank charges	1,949	2,173
Accountancy & bookkeeping	4,640	5,221
Interest payable and similar charges	-	352
Trustees' earnings plus Company's NI	86,373	75,942
Auditors' remuneration	3,500	3,416
Auditors' remuneration for non audit work	15,907	9,732
	<u>319,400</u>	<u>257,407</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22 £	31.3.21 £
Auditors' remuneration	3,500	3,416
Auditors' remuneration for non audit work	15,907	9,732
Depreciation - owned assets	44,535	38,334
Depreciation - assets on hire purchase contracts and finance leases	-	8,934
	<u></u>	<u></u>

9. TRUSTEES' REMUNERATION AND BENEFITS

The remuneration was paid to one trustee for services rendered as an employee, as authorised by the Memorandum and Articles of Association.

A Y Coleman received the following remuneration in connection to the services provided to the charity as a Registered Manager, as appointed by the Care Quality Commission, and authorised by the board of directors.

As a Registered Manager, she is responsible for the day to day running of two residential homes and a day unit for people with autistic spectrum disorder she is assisted by a professional team of twenty five staff.

	31.3.21 £	31.3.20 £
Gross salary	73,558	72,554

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**9. TRUSTEES' REMUNERATION AND BENEFITS - continued**

Benefits - Private health cover and provision of a vehicle Pension	28,145	26,688
	-	-
	<u>101,703</u>	<u>98,919</u>

**Additional costs to the charity included:**

	31.3.21	31.3.20
	£	£
Employers national insurance	8,931	8,821
	<u>8,931</u>	<u>8,821</u>

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**10. STAFF COSTS**

	31.3.22	31.3.21
	£	£
Wages and salaries	767,956	771,504
Social security costs	57,497	60,053
Other pension costs	10,924	12,399
	<u>836,376</u>	<u>843,956</u>

**The average monthly number of employees during the year was as follows:**

	31.3.22	31.3.21
Trustees	1	1
Key management personnel	2	2
Other salaries	23	23
	<u>26</u>	<u>26</u>

**The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:**

	31.3.22	31.3.21
£70,001 - £80,000	1	1
	<u>1</u>	<u>1</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	General fund £	Development reserve £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,927	-	3,927
Other trading activities	1,133,009	-	1,133,009
Investment income	677	-	677
Other income	123,734	-	123,734
<b>Total</b>	<b>1,261,347</b>	<b>-</b>	<b>1,261,347</b>
<b>EXPENDITURE ON</b>			
Raising funds	(102)	-	(102)
Charitable activities			
Cost of providing care	1,056,068	47,267	1,103,335
<b>Total</b>	<b>1,055,966</b>	<b>47,267</b>	<b>1,103,233</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>205,381</b>	<b>(47,267)</b>	<b>158,114</b>
Transfers between funds	(4,166)	4,166	-
Net movement in funds	201,215	(43,101)	158,114
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	599,228	732,186	1,331,414
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>800,443</b>	<b>689,085</b>	<b>1,489,528</b>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
<b>COST</b>			
At 1 April 2021	1,113,219	117,054	39,053
Additions	-	-	11,086
<b>At 31 March 2022</b>	<b>1,113,219</b>	<b>117,054</b>	<b>50,138</b>
<b>DEPRECIATION</b>			
At 1 April 2021	511,713	99,052	23,206
Charge for year	22,265	2,701	4,584
<b>At 31 March 2022</b>	<b>533,978</b>	<b>101,753</b>	<b>27,770</b>
<b>NET BOOK VALUE</b>			
At 31 March 2022	579,241	15,301	22,368
At 31 March 2021	601,506	18,002	15,847

**Avon Artistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**12. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	243,906	3,364	1,516,595
Additions	-	6,959	18,044
<b>At 31 March 2022</b>	<u>243,905</u>	<u>10,323</u>	<u>1,534,639</u>
<b>DEPRECIATION</b>			
At 1 April 2021	192,347	1,192	827,510
Charge for year	12,889	2,116	44,535
<b>At 31 March 2022</b>	<u>206,236</u>	<u>3,308</u>	<u>872,045</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>38,669</u>	<u>7,015</u>	<u>662,594</u>
At 31 March 2021	<u>61,558</u>	<u>2,172</u>	<u>689,085</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
<b>COST</b>	
At 1 April 2021	89,151
Transfer to ownership	(89,151)
<b>At 31 March 2022</b>	<u>-</u>
<b>DEPRECIATION</b>	
At 1 April 2021	62,350
Transfer to ownership	(62,350)
<b>At 31 March 2022</b>	<u>-</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>-</u>
At 31 March 2021	<u>26,801</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Other debtors - Personal allowance	3,627	1,619
Other debtors - Mobility allowance	845	429
Other debtors	4,807	224
Prepayments	<u>12,085</u>	<u>5,998</u>
	<u>21,364</u>	<u>8,270</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**14. CASH AT BANK AND IN HAND**

	31.3.22	31.3.21
	Total funds	Total funds
	£	£
Cash in hand	2,777	2,552
Bank account no. 1	82,337	82,329
Bank account no. 2	80,562	28,420
Bank account no. 3	358,445	434,832
Bank account no. 4	1,000	1,000
Bank account no. 5	1,000	1,000
Bank account no. 6	64,083	51,526
Bank account no. 7	357,041	254,537
	<hr/>	<hr/>
Total	947,245	856,195
	<hr/>	<hr/>

In addition to the above balances, the charity also aids the services users, by supporting their access to bank accounts and savings.

The funds are safeguarded from being used by the charity, as each service user has access to their own bank account in their name.

The total balance held by the charity in these bank accounts, as agent, for the service users is as follows.

In line with data protection and other regulations concerning vulnerable persons, no information is given about the services users, or the individual balances.

	31.3.21	31.3.20
	Total funds	Total funds
	£	£
Balance held by the charity as agent for the service users	49,506	49,484

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Hire purchase (see note 16)	-	951
Trade creditors	11,947	9,129
Social security and other taxes	20,407	25,480
Other creditors - Residents allowance	-	486
Other creditors - Mobility allowance	-	1,236
Credit card	7,076	7,850
Pension creditor	2,180	2,510
Accrued expenses	16,590	16,381
	<hr/>	<hr/>
	58,200	64,023
	<hr/>	<hr/>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**16. LEASING AGREEMENTS**

Minimum lease payments under hire purchase fall due as follows:

	31.3.22 £	31.3.21 £
Net obligations repayable: Within one year	-	951

**17. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	782,398	128,010	910,408
Development reserve	707,130	(44,535)	662,595
	<u>1,489,528</u>	<u>83,475</u>	<u>1,573,003</u>
<b>TOTAL FUNDS</b>	<u>1,489,528</u>	<u>83,475</u>	<u>1,573,003</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,239,916	(1,111,906)	128,010
Development reserve	(1)	(44,534)	(44,535)
	<u>1,239,915</u>	<u>(1,156,440)</u>	<u>83,475</u>
<b>TOTAL FUNDS</b>	<u>1,239,915</u>	<u>(1,156,440)</u>	<u>83,475</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	599,228	205,381	(4,166)	800,443
Development reserve	732,186	(47,267)	4,166	689,085
	<u>1,331,414</u>	<u>168,114</u>	<u>-</u>	<u>1,489,528</u>
<b>TOTAL FUNDS</b>	<u>1,331,414</u>	<u>168,114</u>	<u>-</u>	<u>1,489,528</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,261,347	(1,055,966)	205,381
Development reserve	-	(47,267)	(47,267)
	<u>1,261,347</u>	<u>(1,103,233)</u>	<u>158,114</u>
<b>TOTAL FUNDS</b>	<u>1,261,347</u>	<u>(1,103,233)</u>	<u>158,114</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	599,228	333,391	(4,166)	928,453
Development reserve	732,186	(91,802)	4,166	644,550
	<u>1,331,414</u>	<u>241,589</u>	<u>-</u>	<u>1,573,003</u>
<b>TOTAL FUNDS</b>	<u>1,331,414</u>	<u>241,589</u>	<u>-</u>	<u>1,573,003</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,501,263	(2,167,872)	333,391
Development reserve	(1)	(91,801)	(91,802)
	<u>2,501,262</u>	<u>(2,259,673)</u>	<u>241,589</u>
<b>TOTAL FUNDS</b>	<u>2,501,262</u>	<u>(2,259,673)</u>	<u>241,589</u>

The objects of each of the unrestricted funds are as follows:

**GENERAL FUNDS:** Funds are expendable at the discretion of the trustees in the furtherance of the objectives of the charity. Such funds are held in order to finance both working capital and capital investment.

**DESIGNATED FUNDS:** These are set aside out of the general funds and can be further split into:

Capital reserve, used to finance proposed future capital development projects.

Development Reserve, used to finance the current balance sheet net book value of all the fixed asset including completed development projects.

**Avon Artistic Foundation Ltd**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**18. EMPLOYEE BENEFIT OBLIGATIONS**

During the year, the charity made contributions to a defined contribution pension scheme of £10,924 (2021 - £12,399).

At the year-end, the outstanding balance was £2,180 (2021 - £2,610).

**19. RELATED PARTY DISCLOSURES**

There were no further related party transactions which have not already been disclosed under Trustees remuneration and expenses for the year ended 31 March 2022.

**20. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**21. MEMBERS' GUARANTEES**

The company is limited by guarantee. Each member's liability on winding up is limited to £5. Their liability ceases after they have not been a member for 12 months.

	<b>31.3.21</b>	<b>31.3.20</b>
	<b>No.</b>	<b>No.</b>
<b>Total number of members at the year end</b>	<b>4</b>	<b>4</b>

**AVON AUTISTIC FOUNDATION LIMITED**

England & Wales - Charity number 288630

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# Accounts

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REGISTERED COMPANY NUMBER: 01784484 (England and Wales)  
REGISTERED CHARITY NUMBER: 288630

Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2021  
for  
Avon Autistic Foundation Ltd

Dunkley's  
Chartered Accountants  
Registered Auditors  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

**Avon Artistic Foundation Ltd**

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for the Year Ended 31 March 2021**

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**Avon Autistic Foundation Ltd**

**Reference and Administrative Details  
for the Year Ended 31 March 2021**

<b>TRUSTEES</b>	Mrs A Y Coleman Director/Registered Manager J Coleman Chairman/Managing Director Ms J Stoffel Trustee Dr P Clark Trustee
<b>COMPANY SECRETARY</b>	Mrs A Y Coleman
<b>REGISTERED OFFICE</b>	The Ann Coleman Centre Ridingleaze Lawrence Weston Bristol City of Bristol BS11 0QE
<b>REGISTERED COMPANY NUMBER</b>	01784484 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	288630
<b>AUDITORS</b>	Dunkley's Chartered Accountants Registered Auditors Woodlands Grange Woodlands Lane Bradley Stoke Bristol BS32 4JY
<b>OFFICE MANAGER</b>	Mrs J Esposito
<b>CHIEF EXECUTIVE AND REGISTERED MANAGER</b>	Mr A H Coleman

Avon Autistic Foundation Ltd (Registered number: 01784484)

Report of the Trustees  
for the Year Ended 31 March 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 31 March 2021. The trustees have adopted the provisions of 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).

Due to the Coronavirus the last eighteen months have been very difficult for the Foundation.

Due to Government restrictions and the vulnerability of our service users, we have been in a complete lockdown. We have had to revise our Day Centre programme as our service users have not been able to continue to follow any of their day centre pursuits of swimming, ten-pin bowling, shop visits, cinema visits, café/restaurant visits etc. We have, however, continued to develop our service users skills of cooking, arts and crafts and personal pursuits. All our service users have had a full annual health check with their GP and continue to have regular appointments with dentist, optician and audiology.

Reviews with Social Workers, Consultant Psychiatrists and doctors are carried out electronically.

Both residential homes, the Ann Coleman Centre and Woodwell House, have been awarded a rating of Good under the five points of inspection carried out by the Care Quality Commission.

During the Pandemic we worked closely with Local Authority Advisory bodies. We are continuing to purchase aprons, gloves, masks and fogging equipment.

Throughout the lockdown staff maintained high standards of hygiene and continue to take the following steps to ensure our homes remain COVID free:-

- 1) Take a lateral flow before coming to work + PCR each Wednesday
- 2) Take temperature - any reading over 38 °C is a fever
- 3) Wear a mask
- 4) Wash hands frequently and help service user to do the same
- 5) Maintain very high standards of hygiene
- 6) Keep a flow of fresh air through the building
- 7) Avoid people/enclosed spaces

We were pleased to recently welcome a new service user placed by Bristol City Council and he appears to be settling well.

All staff have now received the Coronavirus booster vaccination.

Due to the lockdown we have not been able to have trades people come into our homes; however, over the last few months the Ann Coleman Centre and Woodwell House have had a complete makeover - new carpets, flooring, decoration, new furniture and are now to a very high standard.

Avon Autistic Foundation Ltd (Registered number: 01784484)

Report of the Trustees  
for the Year Ended 31 March 2021

**OBJECTIVES AND ACTIVITIES**

**Objectives as set out in the governing document**

The objectives of the charity are to provide specialised residential and day care for people who suffer from Autism and Asperger Syndrome. (Memorandum and Articles of Association, para 3).

**The charity's aims including the changes or differences it seeks to make through its activities**

We aim to provide a friendly and secure base for supporting those individuals with Autism or Asperger Syndrome. We are able to accommodate both residential and day care placements, which provide the support, individual care and learning essential in the well being of each individual.

Our staff are dedicated to the service users and therefore encourage regular discussions to identify what each individual would like to achieve. This in turn allows us to put together training programmes to suit the specific needs of the individual concerned.

To make communicating with other people a more positive and stimulating experience for service users, our staff are trained in practical support and counselling.

It is our aim that the specialised provided by the Avon Autistic Foundation will allow them to develop and grow towards the independence they each desire.

**Main objectives for the year**

The provision of specialised residential and day care for people who suffer from Autism or Asperger Syndrome. The charity is registered by the Commission for Social Care and Inspection under Care Standards Act 2000 for the age range of 18 to 65 years.

**Report of the Trustees  
for the Year Ended 31 March 2021**

**OBJECTIVES AND ACTIVITIES**

**Strategies for achieving the objectives**

The Foundation was established in the early 1980's and its strategies for achieving its objectives are:

- To provide residential and day care for people with Autism or Asperger Syndrome
  - To co-operate with local authorities in supplementing the provision of education, health and social services
  - To provide facilities for education, integration and guidance in a constructive environment
  - To provide support and advice for parents
  - To promote training which enables staff to understand Autism and Asperger Syndrome, and develop the skills necessary to give professional support
- No person shall be discriminated against regardless of their religion, colour, race, age, gender or disability, subject to Avon Autistic Foundations allocation policy.

**Significant activities**

The Foundation provides professional residential and day care for people with Autistic Spectrum Disorder, providing support, individual care and learning essential in the well-being of each individual.

The charity currently assists some 15 young people. Referrals are received from parents via local authorities. On taking up residential placement, a Care Plan is drawn up for each service user and a key worker allocated to ensure their quality of care is maintained and they are helped to achieve their full potential.

At our residential homes we offer a variety of activities. Residents are encouraged to take part in weekend group activities such as karaoke, keep-fit, shopping expeditions and video nights. Attendance at these is purely on a voluntary basis and activities are tailored to the needs of the individual with both privacy and independence respected.

We run our own Day Unit for both residents and day people. It provides training for independence, skills for shopping, therapists for music, keep fit and art courses. There are computer studies and a range of outdoor activities.

Our highly trained staff are dedicated to our service users and encourage regular discussions to identify what each individual would like to achieve.

All the staff in the Day Centre and Residential Centre are professionally trained.

In order to maintain a high standard of care, on joining the Foundation all staff receive in-house training in four stages:

- Induction
- Stage I
- Stage II
- Stage III

On completion of Stages I to III, all staff sit a test to ensure that they have understood the training and on gaining the required pass mark, certificates are issued.

During Induction, all staff receive certified training in:

- Administration of Medication
- Safeguarding
- Challenging Behaviour
- Fire Awareness
- First Aid
- Food Hygiene
- Infection Control
- Diversity and Equality
- Deprivation of Liberty
- Mental Capacity Act

In addition, all staff receive Breakaway training from a professional team.

Report of the Trustees  
for the Year Ended 31 March 2021

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The objects of the Charity, as stated in the Memorandum of Association are, "to promote the relief of children and adults diagnosed as autistic particularly in the county of Avon by the provision of residential accommodation within a permanent home or elsewhere and by procuring and making available for them nursing, training, education, workshop, leisure and recreation facilities. The main activities carried out to deliver this are set out in the 'Factors relevant to the achievement of the objectives' section below. Avon Autistic Foundation Limited is a Public Benefit Entity supporting individuals with autism. The Trustees confirm that they have complied with the duty of Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity. In particular, the Trustees consider carefully how future strategy and planned activities will contribute to the aims and objectives of the Charity.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The service users have continued to benefit from the ongoing programme of activities, which continued to be developed.

**Fundraising activities**

Funding is via fees received from local authorities and parent for placement of service users.

**Investment performance**

Surplus short term funds are held in an interest bearing deposit account, on which satisfactory levels of income were received.

**Factors relevant to the achievement of the objectives**

During 2017/18, the Foundation received inspections from the Care Quality Commission ("CQC") at the Ann Coleman Centre and Woodwell House.

In the case of both centres, they looked at the following five outcomes:

- Is the Service Safe?
- Is the Service Effective?
- Is the Service Caring?
- Is the Service Responsive?
- Is the Service Well-Led?

In the case of Woodwell House, the charity received a Good rating for 4 out of the 5 outcomes with an overall rating of Good.

Following the year, Woodwell House received a further unannounced inspection, and received a Good rating for 5 out of the 5 outcomes, with an overall rating of Good.

For the Ann Coleman Centre, the overall rating was Good.

The Foundation currently has a 5 star hygiene award at both homes issued following inspections by Neighbourhood and Housing.

We have received correspondence from parents praising the level of care which the Foundation has provided.

**FINANCIAL REVIEW**

**Financial position**

At the balance sheet date, the charity held net assets of £1,489,528 (2020 - £1,331,414).

Of this balance, £689,085 (2020 - £732,188) were tangible fixed assets, which left £800,443 (2020 - £600,117) of net current assets, with an additional £0 (2020 - £951) being payable after one year.

The trustees are satisfied that the charity carries sufficient current assets to meet its current and ongoing needs.

**Principal funding sources**

Funding is via fees received from local authorities and parents for the residential and day placement of service users.

**Investment policy and objectives**

The trustees have wide powers of investment. Surplus short term funds are held in an interest bearing deposit account.

**Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**FINANCIAL REVIEW**

**Reserves policy**

The policy is to maintain reserves at the level necessary to sustain the planned activities of the charity.

The accounting policies (Note 1) state the funds being operated.

The Development funds are maintained at the level necessary to finance the current the planned fixed assets employed.

The General fund accumulated surplus is intended to be maintained at a level equal to approximately 3 months of income, to provide bridging finance in the even that funding sources become inadequate.

Restricted funds, if any, are spent in line with the donor's wishes, as soon as possible.

**Changes in fixed assets**

Changes in fixed assets are shown in detail in the notes to the accounts. There has been no major capital expenditure this year other than ongoing replacements of ongoing assets.

The assets continue to be repaired and maintained as and when necessary.

**FUTURE PLANS**

The trustees plan to continue providing specialised residential and day care for people with Autism and Asperger Syndrome. The Day Facility will continue to give support for day placement for people living within the Avon area.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document and constitution**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

When selecting new trustees the Foundation seeks people who can bring relevant experience.

**Organisational structure**

The directors of the charitable company (the charity) are also its trustees for the purpose of the charity law, and together with the trustees, are collectively referred to as the trustees.

The charity is organised so that the Board of Trustees meets regularly to manage its affairs. The trustees delegate their responsibilities for the day to day administration of the charity.

**Officers and other senior staff members to whom day to day management of the charity is delegated.**

Mr A H Coleman	Chief Executive and Registered Manager
Mr J J Coleman	Chairman, Managing Director and Registered Provider who is responsible for the administration Director and Registered Manager who is responsible for the day to day running (hands on services). She
Mrs A Y Coleman	is ably supported by the team of Support Workers.

**Induction and training of new trustees**

New trustees are familiarised with all aspects of the work done by the Foundation, following which they attend regular meetings and discuss issues that arise.

**Relationships with other groups, charities and individuals**

The charity is registered under Care Standards Act 2000 and the residential homes are subject to inspections each year by the Commission for Social Care and Inspection, but has no financial links with that organisation other than the annual fees paid.

Report of the Trustees  
for the Year Ended 31 March 2021

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees identify the major risks to which it is exposed, and are satisfied that systems are in place to mitigate exposure to these risks.

Risk assessments are in place to protect against major risks and these are reviewed on a regular basis. Insurance is taken out annually for the following:

Material Damage (including theft)  
Business Interruption  
Money & Loss of Registration  
Employers Liability  
Public and Products Liability  
Malpractice Liability  
Personal Accident  
Commercial Legal Expenses

**TRUSTEES WHO SERVED AS DIRECTORS**

The directors who served during the year and up to date were as follows:

Mr J Coleman  
Mrs A Y Coleman  
Ms J Stoffel  
Dr P Clark

One director is remunerated under a contract of employment in accordance with the Memorandum and Articles of Association, para 4.

All the directors were also members, and accordingly have a personal guarantee liability of up to £5,00, but have no other financial interests in the company.

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

Trustees do not receive expenses, other than reimbursement of 'out of pocket expenses', where proof of purchase is always produced.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Avon Autistic Foundation Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Avon Autistic Foundation Ltd (Registered number: 01784484)

Report of the Trustees  
for the Year Ended 31 March 2021

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Dunkley's, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on ..... 23. 12. 21 ..... and signed on its behalf by:

  
.....  
J Coleman - Trustee

**Report of the Independent Auditors to the Trustees of  
Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Opinion**

We have audited the financial statements of Avon Autistic Foundation Ltd (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of  
Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the charitable sector, control environment and performance including the design of the organisation's remuneration policies;
- Any matters we identified, having obtained and reviewed the organisation's documentation of their policies and procedures relating to:
  - o Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - o The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
  - o The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas of management override of controls, going concern, income recognition, and the appropriateness of expenditure.

We also obtained an understanding of the legal and regulatory framework that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

**Audit response to risks identified**

Our procedures to respond to risks identified included the following:

- Enquiring of management, concerning actual and potential litigation and claims;
- Substantive testing to vouch source records to the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Enquiring of management the internal controls in, evaluating each control for weakness and vouching to evidence of the control taking place;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

**Report of the Independent Auditors to the Trustees of  
Avon Autistic Foundation Ltd (Registered number: 01784484)**

- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Dunkley's

Dunkley's  
Chartered Accountants  
Registered Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

Date: .....

**Avon Autistic Foundation Ltd**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	General fund £	Development reserve £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,927	-	3,927	11,214
Other trading activities	3	1,133,009	-	1,133,009	1,113,191
Investment income	4	677	-	677	967
Other income		123,734	-	123,734	-
<b>Total</b>		<b>1,261,347</b>	<b>-</b>	<b>1,261,347</b>	<b>1,125,372</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	(102)	-	(102)	3,215
Charitable activities	6				
Cost of providing care		1,056,068	47,267	1,103,335	1,163,067
<b>Total</b>		<b>1,055,966</b>	<b>47,267</b>	<b>1,103,233</b>	<b>1,166,282</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>205,381</b>	<b>(47,267)</b>	<b>158,114</b>	<b>(40,910)</b>
Transfers between funds	19	(4,166)	4,166	-	-
<b>Net movement in funds</b>		<b>201,215</b>	<b>(43,101)</b>	<b>158,114</b>	<b>(40,910)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		599,228	732,186	1,331,414	1,372,324
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>800,443</b>	<b>689,085</b>	<b>1,489,528</b>	<b>1,331,414</b>

The notes form part of these financial statements

**Avon Autistic Foundation Ltd (Registered number: 01784484)**

**Balance Sheet**  
**31 March 2021**

	Notes	General fund £	Development reserve £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	-	689,085	689,085	732,188
<b>CURRENT ASSETS</b>					
Debtors	13	8,270	-	8,270	14,200
Cash at bank and in hand	14	856,196	-	856,196	650,801
		<u>864,466</u>	<u>-</u>	<u>864,466</u>	<u>665,001</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(64,023)	-	(64,023)	(64,824)
		<u>800,443</u>	<u>-</u>	<u>800,443</u>	<u>600,177</u>
<b>NET CURRENT ASSETS</b>					
		<u>800,443</u>	<u>-</u>	<u>800,443</u>	<u>600,177</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>800,443</u>	<u>689,085</u>	<u>1,489,528</u>	<u>1,332,365</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	16	-	-	-	(951)
		<u>800,443</u>	<u>689,085</u>	<u>1,489,528</u>	<u>1,331,414</u>
<b>NET ASSETS</b>					
		<u>800,443</u>	<u>689,085</u>	<u>1,489,528</u>	<u>1,331,414</u>
<b>FUNDS</b>	19				
Unrestricted funds:					
General fund				800,443	599,226
Development reserve				689,085	732,188
				<u>1,489,528</u>	<u>1,331,414</u>
<b>TOTAL FUNDS</b>				<u>1,489,528</u>	<u>1,331,414</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.


The notes form part of these financial statements

Avon Autistic Foundation Ltd (Registered number: 01784484)

Balance Sheet - continued  
31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23-12-21 and were signed on its behalf by:

  
.....  
Coleman - Trustee

  
.....  
A Y Coleman - Trustee

The notes form part of these financial statements

**Avon Autistic Foundation Ltd**

**Cash Flow Statement  
for the Year Ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	214,649	40,370
Interest element of hire purchase payments paid		(352)	(756)
Net cash provided by operating activities		<u>214,297</u>	<u>39,614</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,165)	(20,810)
Interest received		677	967
Net cash used in investing activities		<u>(3,488)</u>	<u>(19,843)</u>
<b>Cash flows from financing activities</b>			
Capital repayments in year		(5,414)	(14,166)
Net cash used in financing activities		<u>(5,414)</u>	<u>(14,166)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		205,395	5,605
Cash and cash equivalents at the end of the reporting period		<u>650,801</u>	<u>645,196</u>

The notes form part of these financial statements

**Avon Autistic Foundation Ltd**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2021**

<b>1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>			
	<b>31.3.21</b>	<b>31.3.20</b>	
	<b>£</b>	<b>£</b>	
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>158,114</b>	<b>(40,910)</b>	
<b>Adjustments for:</b>			
Depreciation charges	47,267	56,190	
Interest received	(677)	(967)	
Interest element of hire purchase and finance lease rental payments	352	756	
Decrease in debtors	5,931	4,980	
Increase in creditors	3,662	20,321	
	<b>214,649</b>	<b>40,370</b>	
<b>Net cash provided by operations</b>	<b>214,649</b>	<b>40,370</b>	
<b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>			
	<b>At 1.4.20</b>	<b>Cash flow</b>	<b>At 31.3.21</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	650,801	205,395	856,196
	<b>650,801</b>	<b>205,395</b>	<b>856,196</b>
<b>Debt</b>			
Finance leases	(6,365)	5,414	(951)
	<b>(6,365)</b>	<b>5,414</b>	<b>(951)</b>
<b>Total</b>	<b>644,436</b>	<b>210,809</b>	<b>855,245</b>

The notes form part of these financial statements

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

Fee income is recognised in the Statement of Financial Activities, in the period of care to which the income relates.

Voluntary income, including donations, are recognised in the Statement of Financial Activities once the charity has received the funds, or, if known, when it is probable that the income will be received and the amount can be measured reliably.

All other income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. All expenditure that can be directly applied to an activity is applied to that charitable activity.

Other supporting, general expenditure including central functions, incurred in line with the charity's governing document, is apportioned to the charitable activities as appropriate on a basis consistent with the use of resources.

**Charitable activities:**

Costs of providing care - the costs involved in the provision of care and activity for the service users' benefit.

**Allocation and apportionment of costs**

All costs that are not direct costs in regards a charitable activity, for example support costs, are allocated to the primary activity - the Provision of Care.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 2% on cost
Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33.33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	31.3.21	31.3.20
	£	£
Donations	3,927	11,214

**3. OTHER TRADING ACTIVITIES**

	31.3.21	31.3.20
	£	£
Fees receivable from provision of care	1,133,009	1,113,191

**4. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Deposit account interest	677	967

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.3.21	31.3.20
	£	£
Advertising & PR	(102)	3,215

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Cost of providing care	845,928	257,407	1,103,335

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**7. SUPPORT COSTS**

	Management £	Finance £	Human resources £	Governance costs £	Totals £
Cost of providing care	160,571	7,746	75,942	13,148	257,407

Support costs, included in the above, are as follows:

	31.3.21 Cost of providing care £	31.3.20 Total activities £
Rates and water	14,453	11,539
Insurance	24,574	25,130
Light and heat	10,683	16,232
Telephone	8,696	12,516
Postage and stationery	6,899	7,373
Sundries	8,779	8,778
Motor expenses	14,141	25,773
Property costs - Repairs	19,174	36,695
Property costs - Cleaning	705	2,675
Entertaining	-	2,434
Subscriptions	3,007	4,749
Web site and other IT	726	589
Professional fees	1,467	2,812
Depreciation of tangible and heritage assets	47,267	56,190
Bank charges	2,173	2,037
Accountancy & bookkeeping	5,221	5,400
Interest payable and similar charges	352	756
Trustees' earnings plus Company's NI	75,942	81,375
Auditors' remuneration	3,416	3,150
Auditors' remuneration for non audit work	9,732	7,540
	<u>257,407</u>	<u>313,743</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21 £	31.3.20 £
Auditors' remuneration	3,416	3,150
Auditors' remuneration for non audit work	9,732	7,540
Depreciation - owned assets	38,334	40,861
Depreciation - assets on hire purchase contracts and finance leases	8,934	15,329

**9. TRUSTEES' REMUNERATION AND BENEFITS**

The remuneration was paid to one trustee for services rendered as an employee, as authorised by the Memorandum and Articles of Association.

A Y Coleman received the following remuneration in connection to the services provided to the charity as a Registered Manager, as appointed by the Care Quality Commission, and authorised by the board of directors.

As a Registered Manager, she is responsible for the day to day running of two residential homes and a day unit for people with autistic spectrum disorder she is assisted by a professional team of twenty five staff.

	31.3.20 £	31.3.19 £
Gross salary	72,554	74,402

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**9. TRUSTEES' REMUNERATION AND BENEFITS - continued**

Benefits - Private health cover and provision of a vehicle	26,688	24,517
Pension	-	-
	<u>98,919</u>	<u>100,474</u>

**Additional costs to the charity included:**

	31.3.20	31.3.19
	£	£
Employers national insurance	8,821	9,105
	<u>8,821</u>	<u>9,105</u>

**Trustees' expenses**

During the year 1 trustee received reimbursed expenses totalling £919 (2018 - 1 trustee with expenses totalling £491).

When considering trustees' expenses, this ignores any direct charitable costs suffered by the trustee, and then reimbursed.

**10. STAFF COSTS**

	31.3.21	31.3.20
	£	£
Wages and salaries	771,504	794,298
Social security costs	60,053	53,873
Other pension costs	12,399	10,713
	<u>843,956</u>	<u>858,884</u>

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Trustees	1	1
Key management personnel	2	2
Other salaries	23	24
	<u>26</u>	<u>27</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.21	31.3.20
£70,001 - £80,000	1	1

Avon Autistic Foundation Ltd

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	General fund £	Development reserve £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	11,214	-	11,214
Other trading activities	1,113,191	-	1,113,191
Investment income	967	-	967
<b>Total</b>	<b>1,125,372</b>	<b>-</b>	<b>1,125,372</b>
<b>EXPENDITURE ON</b>			
Raising funds	3,215	-	3,215
<b>Charitable activities</b>			
Cost of providing care	1,106,877	56,190	1,163,067
<b>Total</b>	<b>1,110,092</b>	<b>56,190</b>	<b>1,166,282</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>15,280</b>	<b>(56,190)</b>	<b>(40,910)</b>
Transfers between funds	(20,810)	20,810	-
<b>Net movement in funds</b>	<b>(5,530)</b>	<b>(35,380)</b>	<b>(40,910)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	604,756	767,568	1,372,324
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>599,226</b>	<b>732,188</b>	<b>1,331,414</b>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
<b>COST</b>			
At 1 April 2020	1,113,219	117,054	36,177
Additions	-	-	2,876
<b>At 31 March 2021</b>	<b>1,113,219</b>	<b>117,054</b>	<b>39,053</b>
<b>DEPRECIATION</b>			
At 1 April 2020	489,449	95,876	19,384
Charge for year	22,264	3,176	3,822
<b>At 31 March 2021</b>	<b>511,713</b>	<b>99,052</b>	<b>23,206</b>
<b>NET BOOK VALUE</b>			
At 31 March 2021	601,506	18,002	15,847
At 31 March 2020	623,770	21,178	16,793

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**12. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2020	243,905	2,075	1,512,430
Additions	-	1,289	4,165
At 31 March 2021	<u>243,905</u>	<u>3,364</u>	<u>1,516,595</u>
<b>DEPRECIATION</b>			
At 1 April 2020	175,160	373	780,242
Charge for year	17,187	819	47,268
At 31 March 2021	<u>192,347</u>	<u>1,192</u>	<u>827,510</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>51,558</u>	<u>2,172</u>	<u>689,085</u>
At 31 March 2020	<u>68,745</u>	<u>1,702</u>	<u>732,188</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
<b>COST</b>	
At 1 April 2020	48,151
Reclassification	41,000
At 31 March 2021	<u>89,151</u>
<b>DEPRECIATION</b>	
At 1 April 2020	46,645
Charge for year	8,934
Reclassification/transfer	6,771
At 31 March 2021	<u>62,350</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>26,801</u>
At 31 March 2020	<u>1,506</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Trade debtors - Sales ledger	-	8,803
Other debtors - Personal allowance	1,619	202
Other debtors - Mobility allowance	429	-
Other debtors	224	224
Prepayments	5,998	4,971
	<u>8,270</u>	<u>14,200</u>

Avon Autistic Foundation Ltd

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

14. CASH AT BANK AND IN HAND

	31.3.21	31.3.20
	Total	Total
	funds	funds
	£	£
Cash in hand	2,552	1,341
Bank account no. 1	82,329	82,293
Bank account no. 2	28,420	85,735
Bank account no. 3	434,832	121,806
Bank account no. 4	1,000	1,000
Bank account no. 5	1,000	1,000
Bank account no. 6	51,526	184,139
Bank account no. 7	254,537	173,487
Total	<u>856,196</u>	<u>650,801</u>

In addition to the above balances, the charity also aids the services users, by supporting their access to bank accounts and savings.

The funds are safeguarded from being used by the charity, as each service user has access to their own bank account in their name.

The total balance held by the charity in these bank accounts, as agent, for the service users is as follows.

In line with data protection and other regulations concerning vulnerable persons, no information is given about the services users, or the individual balances.

	31.3.21	31.3.20
	Total funds	Total funds
	£	£
Balance held by the charity as agent for the service users	49,506	49,484

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Hire purchase (see note 17)	951	5,414
Trade creditors	9,129	19,288
Social security and other taxes	25,480	21,240
Other creditors - Residents allowance	486	663
Other creditors - Mobility allowance	1,236	763
Credit card	7,850	-
Pension creditor	2,510	2,315
Accrued expenses	16,381	15,141
	<u>64,023</u>	<u>64,824</u>

**Avon Autistic Foundation Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

<b>16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>31.3.21</b>	<b>31.3.20</b>
	£	£
Hire purchase (see note 17)	-	951
	<u>          </u>	<u>          </u>

**17. LEASING AGREEMENTS**

Minimum lease payments under hire purchase fall due as follows:

	<b>31.3.21</b>	<b>31.3.20</b>
	£	£
Net obligations repayable:		
Within one year	951	5,414
Between one and five years	-	951
	<u>          </u>	<u>          </u>
	<u>951</u>	<u>6,365</u>

**18. SECURED DEBTS**

The following secured debts are included within creditors:

	<b>31.3.21</b>	<b>31.3.20</b>
	£	£
Hire purchase contracts	951	6,365
	<u>          </u>	<u>          </u>

Hire purchase agreements are secured against the assets to which they relate, as indicated in note 12.

**19. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	599,228	205,381	(4,166)	800,443
Development reserve	732,186	(47,267)	4,166	689,085
	<u>1,331,414</u>	<u>158,114</u>	<u>-</u>	<u>1,489,528</u>
<b>TOTAL FUNDS</b>	<u>1,331,414</u>	<u>158,114</u>	<u>-</u>	<u>1,489,528</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,261,347	(1,055,966)	205,381
Development reserve	-	(47,267)	(47,267)
	<u>1,261,347</u>	<u>(1,103,233)</u>	<u>158,114</u>
<b>TOTAL FUNDS</b>	<u>1,261,347</u>	<u>(1,103,233)</u>	<u>158,114</u>

Avon Artistic Foundation Ltd

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	604,756	15,280	(20,810)	599,226
Development reserve	767,568	(56,190)	20,810	732,188
	<u>1,372,324</u>	<u>(40,910)</u>	<u>-</u>	<u>1,331,414</u>
<b>TOTAL FUNDS</b>	<u>1,372,324</u>	<u>(40,910)</u>	<u>-</u>	<u>1,331,414</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,125,372	(1,110,092)	15,280
Development reserve	-	(56,190)	(56,190)
	<u>1,125,372</u>	<u>(1,166,282)</u>	<u>(40,910)</u>
<b>TOTAL FUNDS</b>	<u>1,125,372</u>	<u>(1,166,282)</u>	<u>(40,910)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	604,756	220,661	(24,976)	800,441
Development reserve	767,568	(103,457)	24,976	689,087
	<u>1,372,324</u>	<u>117,204</u>	<u>-</u>	<u>1,489,528</u>
<b>TOTAL FUNDS</b>	<u>1,372,324</u>	<u>117,204</u>	<u>-</u>	<u>1,489,528</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,386,719	(2,166,058)	220,661
Development reserve	-	(103,457)	(103,457)
	<u>2,386,719</u>	<u>(2,269,515)</u>	<u>117,204</u>
<b>TOTAL FUNDS</b>	<u>2,386,719</u>	<u>(2,269,515)</u>	<u>117,204</u>

The objects of each of the unrestricted funds are as follows:

**GENERAL FUNDS:** Funds are expendable at the discretion of the trustees in the furtherance of the objectives of the charity. Such funds are held in order to finance both working capital and capital investment.

Avon Autistic Foundation Ltd

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

19. MOVEMENT IN FUNDS - continued

**DESIGNATED FUNDS:** These are set aside out of the general funds and can be further split into:  
Capital reserve, used to finance proposed future capital development projects.  
Development Reserve, used to finance the current balance sheet net book value of all the fixed asset including completed development projects.

**Transfers between funds**

Transfers between funds represent the purchase of new fixed assets from general funds.

20. EMPLOYEE BENEFIT OBLIGATIONS

During the year, the charity made contributions to a defined contribution pension scheme of £12,399 (2020 - £10,713).

At the year-end, the outstanding balance was £2,510 (2020 - £2,315).

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

22. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

23. MEMBERS' GUARANTEES

The company is limited by guarantee. Each member's liability on winding up is limited to £5.  
Their liability ceases after they have not been a member for 12 months.

	31.3.21	31.3.20
	No.	No.
Total number of members at the year end	4	4