

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 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 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 - £1,489,528).

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.

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 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.

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**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. 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 £
INCOME AND ENDOWMENTS FROM					
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
Total		1,239,916	(1)	1,239,915	1,261,347
EXPENDITURE ON					
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
Total		1,111,906	44,534	1,156,440	1,103,233
NET INCOME/(EXPENDITURE)		128,010	(44,535)	83,475	168,114
RECONCILIATION OF FUNDS					
Total funds brought forward		782,398	707,130	1,489,528	1,331,414
TOTAL FUNDS CARRIED FORWARD		910,408	662,595	1,573,003	1,489,528

The notes form part of these financial statements

Balance Sheet
31 March 2022

	Notes	General fund £	Development reserve £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	12	-	662,594	662,594	689,085
CURRENT ASSETS					
Debtors	13	21,364	-	21,364	8,270
Cash at bank and in hand	14	947,245	-	947,245	866,196
		<u>968,609</u>	<u>-</u>	<u>968,609</u>	<u>884,466</u>
CREDITORS					
Amounts falling due within one year	15	(58,201)	1	(58,200)	(64,023)
NET CURRENT ASSETS		<u>910,408</u>	<u>1</u>	<u>910,409</u>	<u>800,443</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>910,408</u>	<u>662,595</u>	<u>1,573,003</u>	<u>1,489,528</u>
NET ASSETS		<u>910,408</u>	<u>662,595</u>	<u>1,573,003</u>	<u>1,489,528</u>
FUNDS	17				
Unrestricted funds:					
General fund				910,408	800,443
Development reserve				662,595	689,085
				<u>1,573,003</u>	<u>1,489,528</u>
TOTAL FUNDS				<u>1,573,003</u>	<u>1,489,528</u>

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

- 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.

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 Autistic Foundation Ltd**Cash Flow Statement
for the Year Ended 31 March 2022**

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	109,671	214,649
Interest element of hire purchase payments paid		-	(352)
Net cash provided by operating activities		109,671	214,297
Cash flows from investing activities			
Purchase of tangible fixed assets		(18,044)	(4,165)
Interest received		373	677
Net cash used in investing activities		(17,671)	(3,488)
Cash flows from financing activities			
Capital repayments in year		(951)	(5,414)
Net cash used in financing activities		(951)	(5,414)
Change in cash and cash equivalents in the reporting period		91,049	205,395
Cash and cash equivalents at the beginning of the reporting period		856,196	650,801
Cash and cash equivalents at the end of the reporting period		947,245	856,196

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
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	83,476	158,114
Adjustments for:		
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
Net cash provided by operations	109,671	214,649

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	856,196	91,049	947,245
	856,196	91,049	947,245
Debt			
Finance leases	(951)	951	-
	(951)	951	-
Total	855,245	92,000	947,245

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	3,356	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
	-	-
	101,703	98,919

Additional costs to the charity included:

	31.3.21	31.3.20
	£	£
Employers national insurance	8,931	8,821
	8,931	8,821

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
	836,376	843,956

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
	26	26

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

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 £
INCOME AND ENDOWMENTS FROM			
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
Total	1,261,347	-	1,261,347
EXPENDITURE ON			
Raising funds	(102)	-	(102)
Charitable activities			
Cost of providing care	1,056,068	47,267	1,103,335
Total	1,055,966	47,267	1,103,233
NET INCOME/(EXPENDITURE)	205,381	(47,267)	158,114
Transfers between funds	(4,166)	4,166	-
Net movement in funds	201,215	(43,101)	158,114
RECONCILIATION OF FUNDS			
Total funds brought forward	599,228	732,186	1,331,414
TOTAL FUNDS CARRIED FORWARD	800,443	689,085	1,489,528

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1 April 2021	1,113,219	117,054	39,053
Additions	-	-	11,086
At 31 March 2022	1,113,219	117,054	50,138
DEPRECIATION			
At 1 April 2021	511,713	99,052	23,206
Charge for year	22,265	2,701	4,584
At 31 March 2022	533,978	101,753	27,770
NET BOOK VALUE			
At 31 March 2022	579,241	15,301	22,368
At 31 March 2021	601,506	18,002	15,847

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

12. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021	243,906	3,364	1,516,595
Additions	-	6,959	18,044
At 31 March 2022	243,905	10,323	1,534,639
DEPRECIATION			
At 1 April 2021	192,347	1,192	827,510
Charge for year	12,889	2,116	44,535
At 31 March 2022	206,236	3,308	872,045
NET BOOK VALUE			
At 31 March 2022	38,669	7,015	662,594
At 31 March 2021	51,558	2,172	689,085

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1 April 2021	89,151
Transfer to ownership	(89,151)
At 31 March 2022	-
DEPRECIATION	
At 1 April 2021	62,350
Transfer to ownership	(62,350)
At 31 March 2022	-
NET BOOK VALUE	
At 31 March 2022	-
At 31 March 2021	26,801

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	12,085	5,998
	21,364	8,270

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
Total	947,245	856,196

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
	58,200	64,023

**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>
TOTAL FUNDS	<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>(1,166,440)</u>	<u>83,475</u>
TOTAL FUNDS	<u>1,239,915</u>	<u>(1,166,440)</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	699,228	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>
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
TOTAL FUNDS	<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.

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 - £2,510).

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.

	31.3.21 No.	31.3.20 No.
Total number of members at the year end	4	4