

# THE KENT AUTISTIC TRUST

England & Wales · Charity number 801965

## Details

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Other names	KAT
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02404983</a>
Registered	1989-08-11
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	14 High Street Brompton Gillingham Kent ME7 5AE
Phone	01634405168
Email	<a href="mailto:office@kentakautistic.com">office@kentakautistic.com</a>
Website	<a href="http://www.kentakautistic.com">www.kentakautistic.com</a>

## Activities

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**Objects:** (a) to provide assistance, advice, representations and services which will directly relieve the need or disability of autistic people, and people with associated neuro developmental conditions, in Kent; (b) to provide and maintain homes and day care/work facilities in Kent for autistic people and people with associated neuro developmental conditions, providing as normal a home and working life as possible; (c) to help autistic people and people with associated neuro developmental conditions to develop to their fullest potential according to each individual's natural abilities and interests, and to become as self-sufficient as possible; (d) to provide training opportunities for people wishing to work with or understand more about autistic people and people with associated neuro developmental conditions (in a paid or voluntary capacity) and to increase knowledge of autism and the needs of autistic people and people with associated neuro developmental conditions.

**Activities:** To develop specialised living services & day vocational/life skill opportunities for people with Autism Spectrum Condition whatever their need. To provide support and advocacy services for people with ASC and their families & carers. To identify and represent all people with ASC in Medway & Kent. To work with people to understand what they want and to stimulate local services to meet their needs.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability, Accommodation/housing, Other Charitable Purposes
- **Who:** People With Disabilities

## Geography

- **Area of benefit:** THE COUNTY OF KENT
- Kent
- Medway

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£10,456,676	£10,266,949	£3,185,247	251
2024-03-31	£9,421,503	£9,382,161	£2,995,520	244
2023-03-31	£8,874,321	£8,833,653	£2,956,178	248
2022-03-31	£8,435,166	£8,310,088	£2,915,510	236
2021-03-31	£8,160,069	£7,987,829	£2,790,432	236

## Trustees

Name	Role	Appointed
Dee Pickerill		2024-03-25
GARY WARNER		
HELEN JONES		
John Fosker		2021-08-14
Martin Connolly		2018-05-01
NICOLA JANE AUGUST		2015-09-30
Paul Fosker		2022-12-12
William Harrison		2024-09-28

**THE KENT AUTISTIC TRUST**

England & Wales - Charity number 801965

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# Accounts

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**THE KENT AUTISTIC TRUST**  
**AUDITED ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2025**

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**COMPANY INFORMATION**

**CHARITY NUMBER:** 801965

**COMPANY NUMBER:** 11809205

**DIRECTORS AND TRUSTEES:**

Helen Jones  
Nicola August  
Gary Warner  
Martin Connolly  
John Fosker  
Paul Fosker  
William Harrison  
Dee Pickerill

**REGISTERED OFFICE:**

14 High Street  
Brompton  
GILLINGHAM  
Kent ME7 5AE

**AUDITORS:**

Messrs. Jeffrey Altman & Company  
Chartered Accountants  
Wayman House  
141 Wickham Road  
Shirley  
CROYDON  
Surrey CR0 8TE

**BANKERS:**

Barclays Bank PLC  
263-265, High Street  
CHATHAM  
Kent ME4 4BZ

**SOLICITORS:**

Messrs. Keene Marsland  
6 Clanricarde Gardens  
TUNBRIDGE WELLS  
Kent TN1 1PH

**The KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES**

The Directors and Trustees herewith present their Report and the Audited Financial Statements of the Charity for the year ended 31 March 2025.

Legal and Administrative information set out on page one forms part of this Report. The Financial Statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities Second Edition.

**CONSTITUTION**

The Kent Autistic Trust is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Kent Autistic Trust is a Company Limited by Guarantee. The governing body and ultimate authority of the Trust is the Board of Directors. The Trust is registered as a charity, and the Directors are the Trustees. The Trustees are appointed by the Membership. Nominations are invited prior to the Annual General Meeting but the Board may also co-opt members. Members so co-opted must offer themselves for election at the next AGM. A proportion of Members must retire on rotation but may offer themselves for re-election at the AGM, in accordance with the Articles of Association.

Some Trustees, however appointed, are presently either parents or siblings of people with Autism. This is not a prerequisite however and anyone who has an interest in autism and has the necessary talents and dedication can be a Board Member.

The Trustees, who are volunteers, decide strategic policy and set priorities. The Trustees also monitor the actions and performance of the professional staff.

Potential Trustees are invited to apply from the membership of the charity. Applicants are invited to attend a Board meeting, and explanation and guidance is given on the role of a Trustee in the Kent Autistic Trust. Trustees are provided with guidance publications from the National Council for Voluntary Organisations and information about best practice from the Charities Commission and The Code of Governance for the Voluntary and Community Sector. Trustees are invited to attend the Trust Induction Training week.

When considering where to focus, the Trustees have regard to the Charity Commission's guidance on public benefit and what this means for The Kent Autistic Trust.

**DIRECTORS AND TRUSTEES**

The Directors of the charitable Company, The Kent Autistic Trust, are its Trustees for the purposes of charity law and throughout this Report are collectively referred to as the Trustees. The Board is led by joint Chairs, Helen Jones and Nicola August.

The Trustees who served during the year are listed below:

Nicola August  
Martin Connolly  
Neil Fisher (Resigned 9.12.25)  
John Fosker  
Paul Fosker  
William Harrison  
Helen Jones

Dee Pickerill  
Gary Warner

In accordance with the Articles of Association Gary Warner, Martin Connolly and Paul Fosker are due to retire by rotation.

Gary Warner, Martin Connolly and Paul Fosker being eligible, offer themselves for re-election.

The Board of Trustees for The Kent Autistic Trust has ultimate responsibility for all matters of governance and control within the organisation.

Under the terms of the Memorandum and Articles of Association, the Board has the power to delegate responsibility for all tasks, whilst retaining accountability, to ensure the smooth day to day running of the charity and the execution of the charitable aims and objectives.

#### **MATTERS RESERVED TO THE BOARD OF TRUSTEES**

Consideration and approval of key policies, controls, and procedures, including investment, reserves, financial controls, whistleblowing and safeguarding.

Determining the overall strategic direction of the Charity including consideration and approval of the Charity's Strategic Business Plan and financial plans.

Assurance of good governance through the determination and approval of performance monitoring and the establishment and maintenance of sound systems of internal controls and risk management, with regular and appropriate reporting, as detailed in the governing documents and the terms of reference for the Board and its Committees.

#### **SENIOR MEMBERS OF STAFF**

The Trustees delegate the day-to-day management of the charity to the Chief Executive Officer, Christine Edwards-Daem and her team.

#### **1. Objectives and Activities**

The aims of the Trust are:

- To develop specialised living support and day vocational support services for people with autism
- To provide support and advocacy services for people with autism
- To identify and represent all people with autism in Kent and Medway and associated complex needs.
- To define their needs and stimulate services to fulfil those needs

#### **2. Achievements and Performance**

##### **2.1 The Trust Service**

The Trust continues to provide a variety of support services and accommodation for people with autism, developing new services, flexibly and in response to identified need.

We have maintained the following quality assurance standards:

- Care Quality Commission – registered status with only GOOD and OUTSTANDING ratings.
- Trustee visits and reports – these were very positive
- Feedback from the people we support, their parent/carers/families and funding authorities - feedback questionnaires six monthly provided positive feedback

During this year, we provided living and day vocational support for 101 people.

The average number of full-time equivalent employees (including casual and part time staff) during the year was 251 (2024: 244 FTE).

Our total charitable income increased to £10,456,676 in the year. (2024: £9,421,503).

The surplus for the year is £189,727.

2024-25 remained at a consistent level of staff turnover and retention, and this has allowed us to renew our focus on our development strategy and our ambitions to reach out to more autistic people in need of our support.

Our overarching focus is on forging new relationships with partners to kick start development opportunities. Part of this focus includes building trust relationships with the commissioners in Medway and Kent and this has been successful through active involvement with the Learning Disability and Autism partnership where we are one of the lead providers and by winning hearts and minds through inviting our local authority colleagues to our events and annual conference where we host international and leading speakers in the field of Autism.

We always stretch ourselves to invest in staff salaries and we have again ensured we are paying our specialist workers more than the average provider in our bid to be the preferred employer, stabilising turnover and improve retention

We are proud to be recognised by the Care Quality Commission as a good and outstanding provider, which is above the average national rating for care providers. This continuing external review and recognition informs the operations of the Trust as well as providing a basis for assessing the performance of the Trust.

#### FUNDRAISING:

Fundraising continues to be challenging in the current economic climate. However, the part-time fundraiser who joined last year has recently been successful in securing a £200k donation, and we are beginning to see an increase in donations following a particularly intensive year of grant applications. Our focus remains on raising capital funding to support future developments, alongside securing ongoing funding for our part-time Fundraiser.

During the year, we engaged professional fundraisers, which enabled us to access a broader range of grant makers. This has supported the delivery of our development plans and helped ensure the continuation of Community Family Support/Information Services.

## 2.2 New Developments

We are working with developers and local authorities on sourcing suitable accommodation for people already supported by the Charity and for autistic people in need of accommodation and support, in Medway and Kent. Work is due to commence at Newton Close to create flats for up to seven people with two large 2-bedroom flats with ensuite, apartments with access to private garden and 2 single apartments all with direct private garden access. The development will allow for more spacious and autonomous living, creating a comfortable, safe and modern environment for all.

## 2.3 Support and Advocacy Services

Our Community Family Support/Information Service is funded entirely by fundraising, and we are doing all we can to keep this valuable service available to the Kent and Medway Autistic Community.

Community Family Support/Information Service is provided by 1 professional, on a part time basis.

Our efforts to share the latest research and information on best practice paid off with our Conference 2025 attracting national and international speakers and may local authority colleagues so that we can improve outcomes for autistic people.

**2.4 Representing People with Autism in Kent**

Community Family Support/Information Services have been successful in representing people on the spectrum in a range of activities including training, advice, and support and are now facilitating real life autism training for medical students in conjunction with the Kent & Medway Medical School

Our Positive Behavioural Support team, Head of Care and Community Family Support/Information Services have provided training to local authorities, including local councillors, parents, and other public bodies such as the police, hospitals, job centres etc.

The Positive Behavioural Support team won a National PBS Award in July 24, having achieved funding in partnership with Bemix to deliver the Oliver McGowan mandatory training in Kent and Medway.

**2.5 Risk**

The Trustees and the senior management team continuously assess both the risk and opportunities in the changing landscape of the care sector.

The CEO is an active Board member of the Kent Integrated Care Alliance and the Autism Alliance, and this allows the Board to have up to date information and influence at both local and national level through trade association meetings. We are a member of the All-Parliamentary Group on Autism (APPGA) advisory group and a member of the Parliamentary Review, which gives us an opportunity to influence legislation and proposed legislation.

The Finance team and CEO continue to negotiate with the local authorities for increases that reflect the costs in respect of NLW, pensions and general cost of living increases.

The Charity has established committees in a range of areas including Finance, H & S, Housing, Quality of Service, Fundraising and Safeguarding. These committees allow Trustees to have a more in depth look at the information and data and identify threats and opportunities in a more detailed way.

The Trust's financial position still compares favourably with similar charitable organisations in the sector, but the Board and the senior management team continue to review and assess the financial strategy regularly given the turbulent climate in the care sector.

The senior team have also achieved cost savings in areas that do not affect the service delivery so that essential increases to staff wages can be achieved successfully, therefore ensuring stability and retention.

As ever, our ongoing focus is always to keep delivering the quality we strive for and the outcomes we expect for the people we support.

**3. Financial**

**3.1 Overview**

The following table summarises the financial position of the Trust as at 31 March 2025:

	Year ended 31 March 2025	Year ended 31 March 2024
Income	£10,456,676	£9,421,503

Expenditure	£10,266,949	£9,382,161
Surplus/(deficit)	£189,727	£39,342
Net assets	£3,185,247	£2,995,520

The main source of income continues to be fees charged to Local Authority Social Services; additional important secondary sources in the financial year were Housing Benefit and Health Authority funding.

### 3.2 Reserves Policy

The Trust aims to have reserves that ensure that it has sufficient working capital, bearing in mind the relative timing of receipts from Local Authorities and ongoing expenditure.

Free reserves equivalent to eight weeks' worth of (unrestricted) turnover is considered to provide an adequate level of working capital.

This means that, for 2024-2025, cash reserves in the region of £1,542,769 are required. As at 31 March 2025, actual unrestricted free cash reserves, calculated as total cash at bank less restricted funds, were, £1,425,065, below target (2023/2024 £1,339,39). This is the second time this has occurred since the current free reserves policy was enacted.

One single payment due from a Local Authority of over £250k was received significantly late and after year end, had this been paid on time we would have exceeded our reserves target. Following this exceptional incident, collection terms have reverted back to historic levels.

Cash at bank	£1,753,682
Restricted Funds	£328,617
Unrestricted Funds	£1,425,065

### 4. Going Concern

The financial statements have been prepared on a going concern basis, the determination of which rests with the Trustees. In reaching this conclusion the Trustees have considered the position for the coming twelve months from the date of this report.

The Trust has a strong balance sheet as well as suitable reserves, this coupled with a surplus position at each year end confirms the opinion that the Trust is a going concern.

### 5. The Future

#### Our Objectives for the Future

- To seek additional suitable premises to further increase the number of people we can support
- To continue to develop flexible personalised support services for people with autism
- To continue to improve the quality of opportunity available to people with autism
- To provide value for money, good quality, individualised services with support for people based on person centred planning
- To provide training and facilitate workshops and seminars on autism
- To continue to review our Family Support Service offer so we achieve best outcomes for Autistic people.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Company and of the net income of the Company for that period. In preparing those financial statements, the Directors are required to

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the recommendations of SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements.
- State whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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


STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the Company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as Director in order to make himself or herself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

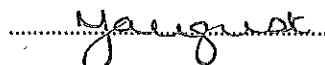
AUDITORS

The auditors, Jeffrey Altman & Company will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:

  
.....

H Jones  
Director and Trustee

  
.....

N August  
Director and Trustee

22 December 2025

**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE KENT AUTISTIC TRUST**

**Opinion**

We have audited the financial statements of The Kent Autistic Trust (the charitable company) for the year ended 31 March 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, the Statement of Cash Flows and the Notes to the Financial Statements, including a summary of the significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Policy)".

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 2025 and of its incoming resources and application of resources 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 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 *Auditor's 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 Financial Reporting Council's (FRC's) Ethical Standard, 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 Kent Autistic Trust's ability to continue as a going concern for a period of at least 12 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 contained within the annual report. The other information comprises the information included in the annual report, including the trustees' report, but does not include the financial statements and our auditor's report 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 course of 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.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the director's report included within the trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE KENT AUTISTIC TRUST (continued)**

**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 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 company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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 an auditor's report 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

The engagement partner ensured that the engagement team collectively has the appropriate competence, capabilities and skills to identify or recognise non compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the Charity through discussions with Trustees and other management, and from our knowledge and experience of the Charity sector.

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or operations of the Charity.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal documents and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement including obtaining an understanding of how fraud might occur, by:

Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

Considering the internal controls in place to mitigate risks of fraud and non compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we: performed analytical procedures to identify any unusual or unexpected relationship; tested journal entries to identify unusual transactions; assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non compliance with laws and regulations, we designed procedures which included, but were not limited to: agreeing financial statement disclosures to underlying supporting documentation; reading the minutes of the meetings of those charged with governance; enquiring of management as to actual and potential litigation and claims; and reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the Charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities 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 auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

Wayman House  
141, Wickham Road  
Shirley  
CROYDON  
Surrey CR0 8TE  
22 December 2025



Mikaela Altman F.C.A.  
Senior Statutory Auditor  
for and on behalf of Jeffrey Altman & Company  
Statutory Auditors and Chartered Accountants

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING  
INCOME AND EXPENDITURE ACCOUNT) FOR THE  
YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	2025 Restricted Funds £	Total £	2024 Unrestricted Funds £	Restricted Funds £	Total £
<b>INCOMING RESOURCES</b>							
Incoming resources from generated funds:							
		13,748	-	13,748	8,055	-	8,055
		43,799	-	43,799	4,800	-	4,800
		26,202	-	26,202	21,967	-	21,967
		<u>10,027,999</u>	<u>344,928</u>	<u>10,372,927</u>	<u>9,151,705</u>	<u>234,976</u>	<u>9,386,681</u>
	3	<u>10,111,748</u>	<u>344,928</u>	<u>10,456,676</u>	<u>9,186,527</u>	<u>234,976</u>	<u>9,421,503</u>
<b>RESOURCES EXPENDED</b>							
	4	13,950	-	13,950	12,900	-	12,900
	4	<u>10,011,551</u>	<u>241,448</u>	<u>10,252,999</u>	<u>9,095,885</u>	<u>273,376</u>	<u>9,369,261</u>
		<u>10,025,501</u>	<u>241,448</u>	<u>10,266,949</u>	<u>9,108,785</u>	<u>273,376</u>	<u>9,382,161</u>
<b>NET INCOME/(EXPENDITURE)</b>		86,247	103,480	189,727	77,742	(38,400)	39,342
<b>TAXATION</b>							
		-	-	-	-	-	-
Transfers between funds	18	-	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		86,247	103,480	189,727	77,742	(38,400)	39,342
Fund balances at 1 April 2024 / (2023)		<u>2,770,383</u>	<u>225,137</u>	<u>2,995,520</u>	<u>2,692,641</u>	<u>263,537</u>	<u>2,956,178</u>
Fund balances at 31 March 2025 / (2024)		£ <u>2,856,630</u>	£ <u>328,617</u>	£ <u>3,185,247</u>	£ <u>2,770,383</u>	£ <u>225,137</u>	£ <u>2,995,520</u>

**CONTINUING OPERATIONS**

None of the Charity's activities were acquired or discontinued during the above two financial years.

The statement of financial activities includes all gains and losses recognised in the year. The notes on pages 13 to 20 form part of these accounts.

**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET AS AT 31 MARCH 2025**

	Notes	£	2025	£	2024	£
<b>FIXED ASSETS</b>						
Tangible Assets	9			1,821,865		1,896,841
<b>CURRENT ASSETS</b>						
Debtors	10	1,283,826			1,027,348	
Cash at Bank and in Hand		<u>1,753,682</u>			<u>1,564,530</u>	
		<u>3,037,508</u>			<u>2,591,878</u>	
<b>LIABILITIES</b>						
Creditors: Amounts falling due within one year	11	<u>596,934</u>			<u>592,874</u>	
<b>NET CURRENT ASSETS</b>				<u>2,440,574</u>		<u>1,999,004</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				4,262,439		3,895,845
<b>LIABILITIES</b>						
Creditors: Amounts falling due after more than one year	12			<u>1,077,192</u>		<u>900,325</u>
<b>NET ASSETS</b>				<u>£ 3,185,247</u>		<u>£ 2,995,520</u>
<b>REPRESENTED BY:</b>						
<b>Unrestricted funds</b>						
General funds	18			2,856,630		2,770,383
<b>Restricted funds</b>	17			<u>328,617</u>		<u>225,137</u>
				<u>£ 3,185,247</u>		<u>£ 2,995,520</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 22 December 2025 and signed on their behalf by:

.....  
Ms N August

.....  
Ms H Jones

The notes on pages 13 to 20 form part of these accounts

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	19	<u>91,467</u>	<u>7,236</u>
<i>Net cash provided by (used in) operating activities</i>			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from the sale of property, plant and equipment		9,853	1,800
Purchase of property, plant and equipment		<u>(86,217)</u>	<u>(62,535)</u>
<i>Net cash provided by (used in) investing activities</i>		<u>(76,364)</u>	<u>(60,735)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayments of borrowing		(75,795)	(61,976)
Cash inflow from new borrowing		253,125	-
Repayments of finance lease obligations		<u>(3,281)</u>	<u>(4,806)</u>
<i>Net cash provided by (used in) financing activities</i>		<u>174,049</u>	<u>(66,782)</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD</b>		189,152	(120,281)
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD</b>	20	1,564,530	1,684,811
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD</b>		<u>£ 1,753,682</u>	<u>£ 1,564,530</u>

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2025**

**1. STATUTORY INFORMATION**

The Charity is a Company limited by guarantee, registered in England and Wales and has no share capital. The liability of each member in the event of winding up is limited to £1. The company's registered number and registered office can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

The accounting policies set out below have been applied consistently by the Charity in the preparation of its Accounts.

(a) Basis of preparation

The Accounts have been prepared in accordance with the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities SORP (FRS 102) second edition effective 1st January 2019 and applicable Accounting Standards and under the Historical Cost Convention and in accordance with the accruals concept of accounting, whereby both income and expenditure are recognised as they are earned and incurred. The Charity meets the definition of a public benefit entity under FRS102.

(b) Preparation of accounts on a going concern basis

The Trustees do not consider that there are any material uncertainties about the Charity's ability to continue for the foreseeable future and on this basis the Accounts continue to be prepared on a going concern basis.

(c) Fixed Assets and Depreciation

Freehold Land and Buildings	-	2% per annum
Improvements to Leasehold Properties	-	20% per annum
Office Equipment	-	20% - 33.33% per annum
Equipment, Furniture, Fixtures and Fittings	-	20% per annum
Motor Vehicles	-	25% per annum

(d) Charitable Income

Incoming resources (including housing benefit, residential and day care services fees, independent living allowance, supporting people allowances, personal allowances, other trading receipts and bank interest) are recognised in the Accounts once the Charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of the incoming resources can be measured with sufficient reliability. Conversely, credit is taken in the Accounts for Donations, Legacies and Grants only when they are actually received by the Charity.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds.

(e) Taxation

As a registered Charity, the Trust is not liable to taxation on its income. Recovery is made of tax credits attributable to receipts under Gift Aid. In accordance with the Charities SORP (FRS102), reference to Taxation is not made in the Statement of Financial Activities as there has been no activity under that heading in either this accounting period or the preceding accounting period.

(f) Leases

Where the Charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a 'finance lease'. The asset is recorded in the Balance Sheet as a tangible Fixed Asset and is depreciated over its estimated useful life. Future instalments under such leases, net of finance charges, are included within Creditors. Rentals payable are apportioned between the finance element, which is charged to the Statement of Financial Activities and the capital element which reduces the outstanding obligation for future instalments. All other leases are accounted for as 'operating leases' and the rental charges are charged to the Statement of Financial Activities over the period in which the cost is incurred.

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2025

(g) Funds Accounting

Charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- *Designated funds* - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that 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.

(h) Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimation of the proportion of time spent on those activities.

Charitable activities include expenditure associated with the provision of information, advice and support, and include both the direct costs and support costs relating to those activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Further explanation of the nature and purpose of each fund is included in the Notes to the Financial Statements.

(i) Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2025

3. TOTAL INCOME AND ENDOWMENTS

	2025			2024		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
<b>Donations and legacies</b>						
Subscriptions	485	-	485	470	-	470
Donations and grants	13,263	-	13,263	7,585	-	7,585
	<u>13,748</u>	<u>-</u>	<u>13,748</u>	<u>8,055</u>	<u>-</u>	<u>8,055</u>
<b>Other trading activities</b>						
Training	43,799	-	43,799	4,800	-	4,800
Sales of handcraft	-	-	-	-	-	-
	<u>43,799</u>	<u>-</u>	<u>43,799</u>	<u>4,800</u>	<u>-</u>	<u>4,800</u>
<b>Income from Investments</b>						
Interest receivable	26,202	-	26,202	21,967	-	21,967
<b>Income from Charitable activities</b>						
Residential and Day Care Service Fees	8,924,698	-	8,924,698	8,223,821	-	8,223,821
Department of Social Security SDA Receipts	12,310	-	12,310	12,386	-	12,386
Independent Living Allowance receipts	422,767	-	422,767	314,949	-	314,949
Housing Benefit & Domiciliary Care receipts	577,068	184,309	761,377	538,146	158,484	696,630
Fuel duty rebate	8,261	-	8,261	12,292	-	12,292
Minibus contributions	12,210	-	12,210	12,366	-	12,366
Other	70,685	87,000	157,685	37,745	-	37,745
Family Services	-	72,324	72,324	-	72,611	72,611
General funds	-	1,295	1,295	-	3,881	3,881
	<u>£ 10,027,992</u>	<u>£ 344,928</u>	<u>£ 10,372,927</u>	<u>£ 9,151,705</u>	<u>£ 234,976</u>	<u>£ 9,386,681</u>

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2025**

**4 ANALYSIS OF TOTAL EXPENDITURE**

Costs directly allocated to activities	2025				2024			
	Costs of generating funds £	Service Provision £	Other information & support £	Total £	Costs of generating funds £	Service Provision £	Other information & support £	Total £
Direct costs and materials	-	674,747	-	674,747	-	688,533	-	688,533
Salaries and other direct labour costs	-	8,220,114	-	8,220,114	-	7,361,735	-	7,361,735
Travel and accommodation	-	35,228	-	35,228	-	43,307	-	43,307
Communications	-	201,421	-	201,421	-	189,564	-	189,564
Premises costs	-	546,335	-	546,335	-	501,147	-	501,147
Legal & professional costs	-	39,822	-	39,822	-	35,815	-	35,815
Audit fees	-	11,220	-	11,220	-	10,200	-	10,200
Fundraising Expenses	13,950	-	-	13,950	12,900	-	-	12,900
Training and development	-	84,274	-	84,274	-	79,833	-	79,833
Depreciation	-	126,672	-	126,672	-	137,055	-	137,055
(Profit) / loss on disposal of fixed assets	-	24,668	-	24,668	-	(1,800)	-	(1,800)
Other Costs	-	47,050	-	47,050	-	50,496	-	50,496
Community Family Support / Information Service	-	-	72,528	72,528	-	-	123,754	123,754
Restricted Funds	-	-	1,069	1,069	-	-	4,818	4,818
Independent Living & Domiciliary Care	-	-	167,850	167,850	-	-	144,894	144,894
	<u>£ 13,950</u>	<u>£ 10,011,551</u>	<u>£ 241,447</u>	<u>£ 10,266,948</u>	<u>£ 12,900</u>	<u>£ 9,095,885</u>	<u>£ 273,376</u>	<u>£ 9,382,161</u>

**5 ALLOCATION OF SUPPORT COSTS AND OVERHEADS**

Support and overhead costs are allocated between the three expenditure categories (fundraising activities, service provision and other information and support activities, as set out in Note 4 above). Governance costs are those support costs which relate to the strategic and day to day management of a charity. The bases of allocation used are:

- a) time: based on the proportion of time spent by the relevant staff members.  
b) direct allocation; where a cost is wholly attributable to a particular activity.  
c) salaries: this is proportionate to staff salaries where costs are related to the employment of staff.

	Basis	2025			2024		
		Direct costs £	Support and overhead costs £	Total £	Direct costs £	Support and overhead costs £	Total £
Direct costs and materials	Direct allocation	600,590	74,157	674,747	611,268	77,265	688,533
Salaries and other direct labour costs	Salaries	7,296,145	923,969	8,220,114	6,493,521	868,214	7,361,735
Travel and accommodation	Direct allocation	20,538	14,690	35,228	25,210	18,097	43,307
Communications	Direct allocation	165,474	35,947	201,421	149,410	40,154	189,564
Premises costs	Direct allocation	534,894	11,441	546,335	490,833	10,314	501,147
Legal & professional costs	Direct allocation	24,079	15,743	39,822	19,154	16,661	35,815
Audit fees	Direct allocation	-	11,220	11,220	-	10,200	10,200
Fundraising Expenses	Direct allocation	13,950	-	13,950	-	-	12,900
Training and development	Direct allocation	77,454	6,820	84,274	72,383	7,450	79,833
Depreciation	-	126,672	-	126,672	137,055	-	137,055
(Profit) / loss on disposal of fixed assets	-	24,668	-	24,668	(1,800)	-	(1,800)
Other Costs	Direct allocation	17,988	29,062	47,050	31,395	19,101	50,496
Community Family Support / Information Service	Time	69,529	2,999	72,528	120,755	2,999	123,754
Restricted Funds	-	1,069	-	1,069	-	-	4,818
Independent Living & Domiciliary Care	Time	129,990	37,860	167,850	111,051	33,753	144,894
		<u>£ 9,103,040</u>	<u>£ 1,163,968</u>	<u>£ 10,266,948</u>	<u>£ 8,265,053</u>	<u>£ 1,104,208</u>	<u>£ 9,382,161</u>

**6 STAFF COSTS AND TRUSTEES REMUNERATION**

	2025	2024
Salaries and Wages	£ 7,592,203	£ 6,637,938
Social Security Costs	611,300	526,773
	<u>£ 8,203,503</u>	<u>£ 7,164,711</u>
Included within Salaries and Wages are the following costs:		
Employer pension contributions	383,392	370,835
Senior management salaries	334,332	390,974
Included within Social Security Costs are the following costs:		
Senior management social security costs	39,492	45,272
Employees received total emoluments (including employer pension contributions and group life assurance costs) in the following earnings bands: £60,000 - £70,000 nil (2024: 2); £70,001 - £80,000 1 (2024: 1); £80,001 - £90,000 nil (2024: nil); £90,001 - £100,000 nil (2024: nil); £100,001 - £110,000 nil (2024: nil); £110,001 - £120,000 1 (2024: 1)		

The Trustees were not paid during the year, but were reimbursed for expenses amounting to £75 (2024: £nil) relating to the reimbursement of travel, accommodation, training and computer consumables which were necessary costs incurred in order for the Trustees to perform their duties. During the year £3,896 (2024: £nil) was paid to Furlay Page Solicitors for legal advice. One of the Joint Chair of Trustees is a Partner at Furlay Page.

**7 STAFF NUMBERS**

The average number of full-time employees, including casual and part-time staff, during the year was:-

	2025	2024
Activities in the furtherance of the Charity's Objectives:		
Service Provision	250	242
Support and Advocacy	1	2
	<u>251</u>	<u>244</u>

**THE KENT AUTISTIC TRUST**  
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NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2025

	2025	2024				
	£	£				
<b>8 NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>						
This is stated after charging/(crediting):						
Auditors' Remuneration - external audit	11,220	10,200				
Bank Interest on Loans and other Advances	52,642	56,531				
Hire Purchase Interest	121	297				
(Profit) / Loss on Disposal of Tangible Fixed Assets	24,668 (	1,800)				
Depreciation of Tangible Fixed Assets - owned	126,673	129,993				
- under H.P. Contracts	-	7,062				
<b>9 FIXED ASSETS</b>						
Tangible						
	Freehold Land and Buildings £	Improvements to Leasehold Properties £	Office Equipment £	Equipment, Furniture Fixtures and Fittings £	Motor Vehicles £	TOTAL £
<b>COST</b>						
Balance as at						
1st April 2024	2,532,669	113,877	218,452	556,699	316,868	3,738,565
Additions	19,902	-	33,057	33,258	-	86,217
Disposals	( 36,832)	-	( 8,762)	( 16,595)	( 80,750)	( 142,939)
Balance as at						
31st March 2025	<u>2,515,739</u>	<u>113,877</u>	<u>242,747</u>	<u>573,362</u>	<u>236,118</u>	<u>3,681,843</u>
<b>DEPRECIATION</b>						
Balance as at						
1st April 2024	740,854	113,877	196,178	484,538	306,277	1,841,724
Charge for the year	59,309	-	26,282	34,020	7,062	126,673
Disposals	( 10,595)	-	( 7,728)	( 9,346)	( 80,750)	( 108,419)
Balance as at						
31st March 2025	<u>789,568</u>	<u>113,877</u>	<u>214,732</u>	<u>509,212</u>	<u>232,589</u>	<u>1,859,978</u>
<b>NET BOOK VALUE</b>						
As at 1 April 2024	<u>1,791,815</u>	<u>-</u>	<u>22,274</u>	<u>72,161</u>	<u>10,591</u>	<u>1,896,841</u>
As at 31 March 2025	<u>1,726,171</u>	<u>-</u>	<u>28,015</u>	<u>64,150</u>	<u>3,529</u>	<u>1,821,865</u>

The Net Book Value of Tangible Fixed Assets includes an amount of £nil (2024: £10,591) in respect of assets held under Hire Purchase Contracts.

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
<b>10 DEBTORS - amounts falling due within one year</b>		
Fees Receivable	395,291	531,992
Prepayments	151,216	185,613
Assets in the course of construction	482,539	-
Accrued income and other debtors	254,780	309,743
	<u>£1,283,826</u>	<u>£1,027,348</u>
<b>11 CREDITORS - amounts falling due within one year</b>		
Bank Loans (Note 14)	72,377	71,912
Trade Creditors	81,602	129,668
Taxation and Social Security Costs	137,105	128,789
Department of Social Security Personal and Mobility Allowances Held	5,721	5,191
Obligations under Finance Leases	-	3,281
Accruals and deferred income	244,283	202,970
Other Creditors	55,846	51,063
	<u>£596,934</u>	<u>£592,874</u>
The Hire Purchase Contracts are secured on the assets concerned		
<b>12 CREDITORS - amounts falling due after more than one year</b>		
Bank Loans (Note 14)	1,077,192	900,325
Obligations under Finance Leases	-	-
	<u>£1,077,192</u>	<u>£900,325</u>

The Hire Purchase Contracts are secured on the assets concerned and are repayable by instalments and the amount of those instalments which are payable between two and five years is £nil (2024 - £nil).

<b>13 RESTRICTED FUNDS</b>	Balance as at	Incoming	Outgoing	Transfer from	Balance as at
	01-Apr	Resources	Resources		Unrestricted
	2024	£	£	Funds	2025
	£	£	£	£	£
Wayfield (repairs)	38,022	41,742	( 47,017)	-	32,747
Community Family Support / Information Service	13,841	72,324	( 72,528)	-	13,637
Butlers Park Way (repairs)	46,512	33,841	( 33,672)	-	46,681
175 Albatross Avenue (repairs)	10,231	2,634	( 2,637)	-	10,228
Brompton House (repairs)	47,328	51,921	( 43,148)	-	56,101
Newton Close	945	-	( 945)	-	-
Homersham (repairs)	49,827	41,313	( 34,376)	-	56,764
Homersham Annex (repairs)	5,219	7,520	( 4,732)	-	8,007
The Flat, River Drive (repairs)	6,035	5,338	( 2,269)	-	9,104
Lock Street	600	1,145	-	-	1,745
Woodville	1,160	-	-	-	1,160
Butlers Park Way	70	-	-	-	70
Ashford Resource Centre	635	-	-	-	635
Brompton House	21	-	-	-	21
Beaver Lane	2,270	150	-	-	2,420
Club 21	101	-	-	-	101
Newton 2	-	87,000	-	-	87,000
General	2,320	-	( 124)	-	2,196
	<u>£ 225,137</u>	<u>£ 344,928</u>	<u>£ ( 241,448)</u>	<u>£ -</u>	<u>£ 328,617</u>

**Community Family Support / Information Service (formerly known as Family Services)**  
This represents funds raised and donations received towards the costs of running family services supported by the Trust.

**Butlers Park Way (repairs)**  
This fund is for future repairs to the flats at Butlers Park Way

**175 Albatross Avenue (repairs)**  
This fund is for future repairs to the flat at 175 Albatross Avenue

**Brompton House (repairs)**  
This fund is for future repairs to the flats at Brompton House

**Homersham (repairs)**  
This fund is for future repairs to the flats & building at Homersham

**The Flat, River Drive (repairs)**  
This fund is for future repairs to the Flat, River Drive

**THE KENT AUTISTIC TRUST**  
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YEAR ENDED 31 MARCH 2025

**Homersham Annexe (repairs)**

This fund is for future repairs to the building at Homersham Annexe

**Wayfield Road (repairs)**

This fund is for future repairs to the flats at Wayfield Road

**Woodville**

This represents a donation for use at Woodville Close.

**Curlew**

This represents a donation for use at Curlew Close.

**Ashford Resource Centre**

This represents a donation for use at the Ashford Resource Centre.

**Brompton House**

This represents a donation for use at Brompton House.

**Beaver Lane**

This represents a donation for use at Beaver Lane.

**Newton Close**

This represents a donation for use at Newton Close.

**Butlers Park Way**

This represents a donation for use at Butlers Park Way.

**Club 21**

This represents a donation for use at Club 21.

**Newton 2**

This represents a donation for use in the planned Newton 2 development.

**General**

This represents a general donation for the Kent Autistic Trust.

**14 BANK LOANS**

The Bank Loans are secured by way of first Legal charges over the Company's Freehold Land and Building situated at 14, High Street, and 21, High Street, Brompton, Gillingham, Kent, Lock Street, Gillingham, Kent, Newton Close, Chatham, Kent, Manor House, Ashford, Kent and Woodville Close, Canterbury. The Bank Loans are repayable by instalments and the amount of those instalments which are payable after five years is £729,208 (2024 - £630,451).

**15 OPERATING LEASE COMMITMENTS**

The Trust has total future minimum annual lease payments under non-cancellable operating leases, as set out below:-

	2025	2024
	£	£
Operating Leases on Land and Buildings which expire:		
Within one year	-	-
Two - five years	-	-
After more than five years	<u>222,019</u>	<u>212,324</u>
	<u>£ 222,019</u>	<u>£ 212,324</u>

**16 CONTINGENT LIABILITIES**

There were no Contingent Liabilities as at 31 March 2025 (2024 - £Nil).

**17 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Funds	Restricted Funds	Total
	£	£	£
Tangible Fixed Assets	1,821,865	-	1,821,865
Current Assets	3,037,508	-	3,037,508
Current Liabilities	( 268,317)	( 328,617)	( 596,934)
Long Term Liabilities	( 1,077,192)	-	( 1,077,192)
2025 Total	<u>£ 3,513,864</u>	<u>£ ( 328,617)</u>	<u>£ 3,185,247</u>
2024 Total	<u>£ 3,220,657</u>	<u>£ ( 225,137)</u>	<u>£ 2,995,520</u>

**18 RESERVE MOVEMENTS**

	Unrestricted Reserves
	£
Balance brought forward	2,770,383
Result for year	86,247
Transfer between funds	-
	<u>£ 2,856,630</u>

**THE KENT AUTISTIC TRUST**  
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**NOTES TO THE ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
<b>RECONCILIATION OF NET INCOME / (EXPENDITURE) TO</b>		
<b>19 NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	189,727	39,342
Adjustments for:		
Depreciation charges	126,673	137,055
Loss/(profit) on the sale of fixed assets	24,668	(1,800)
(Increase)/decrease in debtors	(256,478)	(216,049)
Increase / (decrease) in creditors	6,877	48,688
<b>Net cash provided by (used in) operating activities</b>	<b>£ 91,467</b>	<b>£ 7,236</b>

	2025	2024
	£	£
<b>20 ANALYSIS OF CASH AND CASH EQUIVALENTS</b>		
Cash and bank in hand	1,753,682	1,564,530
<b>Total cash and cash equivalents</b>	<b>£ 1,753,682</b>	<b>£ 1,564,530</b>

	At start of year £	Cashflows £	New finance leases £	At end of year £
Cash	1,564,530	189,152	-	1,753,682
		189,152		
Loans falling due within one year	(71,912)	(465)	-	(72,377)
Loans falling due after more than one year	(900,325)	(176,867)	-	(1,077,192)
Finance lease obligations	(3,281)	3,281	-	-
<b>TOTAL</b>	<b>589,012</b>	<b>15,101</b>	<b>-</b>	<b>604,113</b>

**22 RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year (nor in the preceding year).

**THE KENT AUTISTIC TRUST**

England & Wales - Charity number 801965

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# Accounts

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REGISTERED NUMBER 02404983

**THE KENT AUTISTIC TRUST**  
**AUDITED ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2024**

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**

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**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES**

The Directors and Trustees herewith present their Report and the Audited Financial Statements of the Charity for the year ended 31 March 2024.

Legal and Administrative information set out on page one forms part of this Report. The Financial Statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities Second Edition.

**CONSTITUTION**

The Kent Autistic Trust is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Kent Autistic Trust is a Company Limited by Guarantee. The governing body and ultimate authority of the Trust is the Board of Directors. The Trust is registered as a charity and the Directors are the Trustees. The Trustees are appointed by the Membership. Nominations are invited prior to the Annual General Meeting but the Board may also co-opt members. Members so co-opted must offer themselves for election at the next AGM. A proportion of Members must retire on rotation but may offer themselves for re-election at the AGM, in accordance with the Articles of Association.

Some Trustees, however appointed, are presently either parents or siblings of people with Autism. This is not a prerequisite however and anyone who has an interest in autism and has the necessary talents and dedication can be a Board Member.

The Trustees, who are volunteers, decide strategic policy and set priorities. The Trustees also monitor the actions and performance of the professional staff.

Potential Trustees are invited to apply from the membership of the charity. Applicants are invited to attend a Board meeting and explanation and guidance is given on the role of a Trustee in the Kent Autistic Trust. Trustees are provided with guidance publications from the National Council for Voluntary Organisations and information about best practice from the Charities Commission and The Code of Governance for the Voluntary and Community Sector. Trustees are invited to attend the Trust Induction Training week.

When considering where to focus, the Trustees have regard to the Charity Commission's guidance on public benefit and what this means for The Kent Autistic Trust.

**DIRECTORS AND TRUSTEES**

The Directors of the charitable Company, The Kent Autistic Trust, are its Trustees for the purposes of charity law and throughout this Report are collectively referred to as the Trustees. The Board is led by joint Chairs, Helen Jones and Nicola August.

The Trustees who served during the year are listed below:

Nicola August  
Laura Blair  
Martin Connolly  
Neil Fisher  
John Fosker  
Paul Fosker  
Helen Jones

Dee Pickerill  
Gary Warner  
William Harrison (Date Appointed 28.9.24)

In accordance with the Articles of Association Nicola August, Helen Jones and John Fosker are due to retire by rotation.

Nicola August, Helen Jones and John Fosker, being eligible, offer themselves for re-election.

The Board of Trustees for The Kent Autistic Trust has ultimate responsibility for all matters of governance and control within the organisation.

Under the terms of the Memorandum and Articles of Association, the Board has the power to delegate responsibility for all tasks, whilst retaining accountability, to ensure the smooth day to day running of the charity and the execution of the charitable aims and objectives.

#### **MATTERS RESERVED TO THE BOARD OF TRUSTEES**

Consideration and approval of key policies, controls, and procedures, including investment, reserves, financial controls, whistleblowing and safeguarding.

Determining the overall strategic direction of the Charity including consideration and approval of the Charity's Strategic Business Plan and financial plans.

Assurance of good governance through the determination and approval of performance monitoring and the establishment and maintenance of sound systems of internal controls and risk management, with regular and appropriate reporting, as detailed in the governing documents and the terms of reference for the Board and its Committees.

#### **SENIOR MEMBERS OF STAFF**

The Trustees delegate the day-to-day management of the charity to the Chief Executive Officer, Christine Edwards-Daem and her team.

#### **1. Objectives and Activities**

The aims of the Trust are:

- To develop specialised living support and day vocational support services for people with autism
- To provide support and advocacy services for people with autism
- To identify and represent all people with autism in Kent and Medway
- To define their needs and stimulate services to fulfil those needs

#### **2. Achievements and Performance**

##### **2.1 The Trust Service**

The Trust continues to provide a variety of support services and accommodation for people with autism, developing new services, flexibly and in response to identified need.

We have maintained the following quality assurance standards:

- Care Quality Commission – registered status with only GOOD and OUTSTANDING ratings.
- Trustee visits and reports – these were very positive
- Feedback from the people we support, their parent/carers/families and funding authorities - feedback questionnaires six monthly provided positive feedback

During this year, we provided living and day vocational support for 101 people.

The average number of full-time equivalent employees (including casual and part time staff) during the year was 244 (2023: 248 FTE).

Our total charitable income increased to £9,421,503 in the year. (2023: £8,874,321).

The surplus for the year is £39,342.

2023- 24 saw an improvement in staff turnover and retention, and this has allowed us to renew our focus on our development strategy and our ambitions to reach out to more autistic people in need of our support.

Our overarching focus is on forging new relationships with partners to kick start development opportunities. Part of this focus includes building trust relationships with the commissioners in Medway and Kent and this has been successful through active involvement with the Learning Disability and Autism partnership where we are one of the lead providers and by winning hearts and minds through inviting our local authority colleagues to our events and annual conference where we host international and leading speakers in the field of Autism.

We always stretch ourselves to invest in staff salaries and we have again ensured we are paying our specialist workers more than the average provider in our bid to be the preferred employer, stabilising turnover and improve retention

We are proud to be recognised by the Care Quality Commission as a good and outstanding provider, which is above the average national rating for care providers. This continuing external review and recognition informs the operations of the Trust as well as providing a basis for assessing the performance of the Trust.

#### FUNDRAISING:

This continues to be difficult, post pandemic. Despite this, our fundraiser secured funds to continue our Family Support service in to 2024.

We are once more engaging with professional fundraisers as this method offers us the best opportunity to access more grant makers for our development plans and also for the continuation of Family Support.

## **2.2 New Developments**

We are working with developers and local authorities on sourcing suitable accommodation for people already supported by the Charity and for autistic people in need of accommodation and support, in Medway and Kent.

## **2.3 Support and Advocacy Services**

Our Family Support Service is funded entirely by fundraising and we are doing all we can to keep this valuable service available to the Kent and Medway Autistic Community.

Family Support is provided by 2 professionals, one focuses on children and families, while the other addresses the needs of adults and their families. Both staff combined reach out to over 5000 people and their families every year.

## 2.4 Representing People with Autism in Kent

Family Support have been successful in representing people on the spectrum in a range of activities including training, advice, and support and are now facilitating real life autism training for medical students in conjunction with the Kent & Medway Medical School

Our Positive Behavioural Support team, Head of Care and Family Support have provided training to local authorities, including local councillors, parents, and other public bodies such as the police, hospitals, job centres etc.

## 2.5 Risk

The Trustees and the senior management team continuously assess both the risk and opportunities in the changing landscape of the care sector.

The CEO is an active Board member of the Kent Integrated Care Alliance and the Autism Alliance, and this allows the Board to have up to date information and influence at both local and national level through trade association meetings. We are a member of the All-Parliamentary Group on Autism (APPGA) advisory group and a member of the Parliamentary Review, which gives us an opportunity to influence legislation and proposed legislation.

The Finance team and CEO continue to negotiate with the local authorities for increases that reflect the costs in respect of NLW, pensions and general cost of living increases.

The Charity has established committees in a range of areas including Finance, H & S, Housing, Quality of Service, Fundraising and Safeguarding. These committees allow Trustees to have a more in depth look at the information and data and identify threats and opportunities in a more detailed way.

The Trust's financial position still compares favourably with similar charitable organisations in the sector, but the Board and the senior management team continue to review and assess the financial strategy regularly given the turbulent climate in the care sector.

The senior team have also achieved cost savings in areas that do not affect the service delivery so that essential increases to staff wages can be achieved successfully, therefore ensuring stability and retention.

As ever, our ongoing focus is always to keep delivering the quality we strive for and the outcomes we expect for the people we support.

## 3. Financial

### 3.1 Overview

The following table summarises the financial position of the Trust as at 31 March 2024:

	Year ended 31 March 2024	Year ended 31 March 2023
Income	£9,421,503	£8,874,321
Expenditure	£9,382,161	£8,833,653
Surplus/(deficit)	£39,342	£40,668
Net assets	£2,995,520	£2,956,178

The main source of income continues to be fees charged to Local Authority Social Services; additional important secondary sources in the financial year were Housing Benefit and Health Authority funding.

### 3.2 Reserves Policy

The Trust aims to have reserves that ensure that it has sufficient working capital, bearing in mind the relative timing of receipts from Local Authorities and ongoing expenditure.

Free reserves equivalent to eight weeks' worth of (unrestricted) turnover is considered to provide an adequate level of working capital.

This means that, for 2023-24, cash reserves in the region of £1,407,555 are required. As at 31 March 2024, actual unrestricted free cash reserves, calculated as total cash at bank less restricted funds, were, £1,339,393, below target (2022/23 £1,421,274). This is the first time this has occurred since the current free reserves policy was enacted.

This deficit is caused solely through the late payment of invoices by local authorities, which can be seen in the increased level of Fees Receivable within the Notes to the Financial Statements..

Cash at bank	£1,564,530
Restricted Funds	£225,137
Unrestricted Funds	£1,339,393

### 4. Going Concern

The financial statements have been prepared on a going concern basis, the determination of which rests with the Trustees. In reaching this conclusion the Trustees have considered the position for the coming twelve months from the date of this report.

The Trust has a strong balance sheet as well as suitable reserves, this coupled with a surplus position at each year end confirms the opinion that the Trust is a going concern.

### 5. The Future

#### Our Objectives for the Future

- To seek additional suitable premises to further increase the number of people we can support
- To continue to develop flexible personalised support services for people with autism
- To continue to improve the quality of opportunity available to people with autism
- To provide value for money, good quality, individualised services with support for people based on person centred planning
- To provide training and facilitate workshops and seminars on autism
- To continue to review our Family Support Service offer so we achieve more sustainable funding

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Company and of the net income of the Company for that period. In preparing those financial statements, the Directors are required to

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the recommendations of SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements.
- State whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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


STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the Company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as Director in order to make himself or herself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

AUDITORS

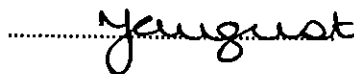
The auditors, Jeffrey Altman & Company will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:



.....

H Jones  
Director and Trustee



.....

N August  
Director and Trustee

25th November 2024

**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE KENT AUTISTIC TRUST**

**Opinion**

We have audited the financial statements of The Kent Autistic Trust (the charitable company) for the year ended 31 March 2024 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, the Statement of Cash Flows and the Notes to the Financial Statements, including a summary of the significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Policy)".

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 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 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 *Auditor's 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 Financial Reporting Council's (FRC's) Ethical Standard, 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 Kent Autistic Trust's ability to continue as a going concern for a period of at least 12 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 contained within the annual report. The other information comprises the information included in the annual report, including the trustees' report, but does not include the financial statements and our auditor's report 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 course of 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.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the director's report included within the trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE KENT AUTISTIC TRUST (continued)**

**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 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 company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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 an auditor's report 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

The engagement partner ensured that the engagement team collectively has the appropriate competence, capabilities and skills to identify or recognise non compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the Charity through discussions with Trustees and other management, and from our knowledge and experience of the Charity sector.

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or operations of the Charity.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal documents and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement including obtaining an understanding of how fraud might occur, by:

Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

Considering the internal controls in place to mitigate risks of fraud and non compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we: performed analytical procedures to identify any unusual or unexpected relationship; tested journal entries to identify unusual transactions; assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non compliance with laws and regulations, we designed procedures which included, but were not limited to: agreeing financial statement disclosures to underlying supporting documentation; reading the minutes of the meetings of those charged with governance; enquiring of management as to actual and potential litigation and claims; and reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the Charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.


Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities 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 auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

Wayman House  
141, Wickham Road  
Shirley  
CROYDON  
Surrey CR0 8TE  
25th November 2024



Mikaela Allman F.C.A.  
Senior Statutory Auditor  
for and on behalf of Jeffrey Altman & Company  
Statutory Auditors and Chartered Accountants

**THE KENT AUTISTIC TRUST**  
(A COMPANY LIMITED BY GUARANTEE)

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING  
INCOME AND EXPENDITURE ACCOUNT) FOR THE  
YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted Funds £	2024 Restricted Funds £	Total £	2023 Unrestricted Funds £	Restricted Funds £	Total £
<b>INCOMING RESOURCES</b>							
Incoming resources from generated funds:							
Donations and legacies		8,055	-	8,055	8,253	-	8,253
Other trading activities		4,800	-	4,800	2,300	-	2,300
Income from Investments		21,967	-	21,967	4,076	-	4,076
Income from Charitable activities		9,151,705	234,976	9,386,681	8,483,123	376,569	8,859,692
Total Income and endowments	3	<u>9,186,527</u>	<u>234,976</u>	<u>9,421,503</u>	<u>8,497,752</u>	<u>376,569</u>	<u>8,874,321</u>
<b>RESOURCES EXPENDED</b>							
Expenditure on raising funds:	4	12,900	-	12,900	-	-	-
Expenditure on Charitable activities	4	<u>9,095,885</u>	<u>273,376</u>	<u>9,369,261</u>	<u>8,458,190</u>	<u>375,463</u>	<u>8,833,653</u>
Total resources expended		<u>9,108,785</u>	<u>273,376</u>	<u>9,382,161</u>	<u>8,458,190</u>	<u>375,463</u>	<u>8,833,653</u>
<b>NET INCOME/(EXPENDITURE)</b>		77,742	(38,400)	39,342	39,562	1,106	40,668
<b>TAXATION</b>							
Transfers between funds	18	-	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		77,742	(38,400)	39,342	39,562	1,106	40,668
Fund balances at 1 April 2023 / (2022)		<u>2,692,641</u>	<u>263,537</u>	<u>2,956,178</u>	<u>2,653,079</u>	<u>262,431</u>	<u>2,915,510</u>
Fund balances at 31 March 2024 / (2023)		<u>£ 2,770,383</u>	<u>£ 225,137</u>	<u>£ 2,995,520</u>	<u>£ 2,692,641</u>	<u>£ 263,537</u>	<u>£ 2,956,178</u>

**CONTINUING OPERATIONS**

None of the Charity's activities were acquired or discontinued during the above two financial years.

The statement of financial activities includes all gains and losses recognised in the year. The notes on pages 13 to 20 form part of these accounts.

**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET AS AT 31 MARCH 2024**

	Notes	£	2024 £	£	2023 £	£
<b>FIXED ASSETS</b>						
Tangible Assets	9			1,896,841		1,971,361
<b>CURRENT ASSETS</b>						
Debtors	10	1,027,348			811,299	
Cash at Bank and in Hand		<u>1,564,530</u>			<u>1,684,811</u>	
		<u>2,591,878</u>			<u>2,496,110</u>	
<b>LIABILITIES</b>						
Creditors: Amounts falling due within one year	11	<u>592,874</u>			<u>525,378</u>	
<b>NET CURRENT ASSETS</b>				<u>1,999,004</u>		<u>1,970,732</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				3,895,845		3,942,093
<b>LIABILITIES</b>						
Creditors: Amounts falling due after more than one year	12			<u>900,325</u>		<u>985,915</u>
<b>NET ASSETS</b>			£	<u>2,995,520</u>	£	<u>2,956,178</u>
<b>REPRESENTED BY:</b>						
<b>Unrestricted funds</b>						
General funds	18			2,770,383		2,692,641
<b>Restricted funds</b>	17			<u>225,137</u>		<u>263,537</u>
			£	<u>2,995,520</u>	£	<u>2,956,178</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 25th November 2024 and signed on their behalf by:

.....  
Ms N August

*N August*

.....  
Ms H Jones

*H Jones*

The notes on pages 13 to 20 form part of these accounts

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	19	<u>7,236</u>	<u>52,442</u>
<i>Net cash provided by (used in) operating activities</i>			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from the sale of property, plant and equipment		1,800	-
Purchase of property, plant and equipment		<u>(62,535)</u>	<u>(79,663)</u>
<i>Net cash provided by (used in) investing activities</i>		<u>(60,735)</u>	<u>(79,663)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayments of borrowing		(61,976)	(67,019)
Repayments of finance lease obligations		<u>(4,806)</u>	<u>(8,530)</u>
<i>Net cash provided by (used in) financing activities</i>		<u>(66,782)</u>	<u>(75,549)</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD</b>		(120,281)	(102,770)
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD</b>	20	1,684,811	1,787,581
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD</b>		<u>£ 1,564,530</u>	<u>£ 1,684,811</u>

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2024**

**1. STATUTORY INFORMATION**

The Charity is a Company limited by guarantee, registered in England and Wales and has no share capital. The liability of each member in the event of winding up is limited to £1. The company's registered number and registered office can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

The accounting policies set out below have been applied consistently by the Charity in the preparation of its Accounts.

(a) Basis of preparation

The Accounts have been prepared in accordance with the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities SORP (FRS 102) second edition effective 1st January 2019 and applicable Accounting Standards and under the Historical Cost Convention and in accordance with the accruals concept of accounting, whereby both income and expenditure are recognised as they are earned and incurred. The Charity meets the definition of a public benefit entity under FRS102.

(b) Preparation of accounts on a going concern basis

The Trustees do not consider that there are any material uncertainties about the Charity's ability to continue for the foreseeable future and on this basis the Accounts continue to be prepared on a going concern basis.

(c) Fixed Assets and Depreciation

Freehold Land and Buildings	-	2% per annum
Improvements to Leasehold Properties	-	20% per annum
Office Equipment	-	20% - 33.33% per annum
Equipment, Furniture, Fixtures and Fittings	-	20% per annum
Motor Vehicles	-	25% per annum

(d) Charitable Income

Incoming resources (including housing benefit, residential and day care services fees, independent living allowance, supporting people allowances, personal allowances, other trading receipts and bank interest) are recognised in the Accounts once the Charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of the incoming resources can be measured with sufficient reliability.

Conversely, credit is taken in the Accounts for Donations, Legacies and Grants only when they are actually received by the Charity.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted

(e) Taxation

As a registered Charity, the Trust is not liable to taxation on its income. Recovery is made of tax credits attributable to receipts under Gift Aid. In accordance with the Charities SORP (FRS102), reference to Taxation is not made in the Statement of Financial Activities as there has been no activity under that heading in either this accounting period or the preceding accounting period.

(f) Leases

Where the Charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a 'finance lease'. The asset is recorded in the Balance Sheet as a tangible Fixed Asset and is depreciated over its estimated useful life. Future instalments under such leases, net of finance charges, are included within Creditors. Rentals payable are apportioned between the finance element, which is charged to the Statement of Financial Activities and the capital element which reduces the outstanding obligation for future instalments. All other leases are accounted for as 'operating leases' and the rental charges are charged to the Statement of Financial Activities over the period in which the cost is incurred.

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2024

(g) Funds Accounting

Charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
  
- *Designated funds* - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that 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.

(h) Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimation of the proportion of time spent on those activities.

Charitable activities include expenditure associated with the provision of information, advice and support, and include both the direct costs and support costs relating to those activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Further explanation of the nature and purpose of each fund is included in the Notes to the Financial Statements.

(i) Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2024

3. TOTAL INCOME AND ENDOWMENTS

	2024			2023		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
<b>Donations and legacies</b>						
Subscriptions	470	-	470	575	-	575
Donations and grants	7,585	-	7,585	7,678	-	7,678
	<u>8,055</u>	<u>-</u>	<u>8,055</u>	<u>8,253</u>	<u>-</u>	<u>8,253</u>
<b>Other trading activities</b>						
Training	4,800	-	4,800	2,300	-	2,300
Sales of handicraft	-	-	-	-	-	-
	<u>4,800</u>	<u>-</u>	<u>4,800</u>	<u>2,300</u>	<u>-</u>	<u>2,300</u>
<b>Income from investments</b>						
Interest receivable	21,967	-	21,967	4,076	-	4,076
<b>Income from Charitable activities</b>						
Residential and Day Care Service Fees	8,223,821	-	8,223,821	7,684,212	-	7,684,212
Department of Social Security SDA Receipts	12,386	-	12,386	10,513	-	10,513
Independent Living Allowance receipts	314,949	-	314,949	223,513	-	223,513
Housing Benefit & Domiciliary Care receipts	538,146	158,434	696,630	501,698	135,660	637,358
Fuel duty rebate	12,292	-	12,292	11,423	-	11,423
Personal Allowances	-	-	-	-	-	-
Minibus contributions	12,366	-	12,366	14,162	-	14,162
Other	37,745	-	37,745	37,602	-	37,602
Family Services	-	72,611	72,611	-	229,745	229,745
General funds	-	3,881	3,881	-	11,164	11,164
	<u>£ 9,151,705</u>	<u>£ 234,976</u>	<u>£ 9,386,681</u>	<u>£ 8,483,123</u>	<u>£ 376,569</u>	<u>£ 8,859,692</u>

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2024**

**4 ANALYSIS OF TOTAL EXPENDITURE**

Costs directly allocated to activities	2024			2023				
	Costs of generating funds £	Service Provision £	Other information & support £	Total £	Costs of generating funds £	Service Provision £	Other information & support £	Total £
Direct costs and materials	-	688,533	-	688,533	-	737,562	-	737,562
Salaries and other direct labour costs	-	7,361,735	-	7,361,735	-	6,658,902	-	6,658,902
Travel and accommodation	-	43,307	-	43,307	-	43,493	-	43,493
Communications	-	189,564	-	189,564	-	146,555	-	146,555
Premises costs	-	501,147	-	501,147	-	484,965	-	484,965
Legal & professional costs	-	35,815	-	35,815	-	104,253	-	104,253
Audit fees	-	10,200	-	10,200	-	10,200	-	10,200
Fundraising Expenses	12,900	-	-	12,900	-	-	-	0
Training and development	-	79,833	-	79,833	-	73,114	-	73,114
Depreciation	-	137,055	-	137,055	-	158,666	-	158,666
(Profit) / loss on disposal of fixed assets	-	(1,800)	-	(1,800)	-	-	-	878
Other Costs	-	50,496	-	50,496	-	39,602	-	39,602
Family Services	-	-	123,754	123,754	-	-	247,640	247,640
Restricted Funds	-	-	4,818	4,818	-	-	8,299	8,299
Independent Living & Domiciliary Care	-	-	144,804	144,804	-	-	119,524	119,524
	<u>£ 12,900</u>	<u>£ 9,095,885</u>	<u>£ 273,376</u>	<u>£ 9,382,161</u>	<u>£ 8,458,190</u>	<u>£ 375,463</u>	<u>£ 8,833,653</u>	

**5 ALLOCATION OF SUPPORT COSTS AND OVERHEADS**

Support and overhead costs are allocated between the three expenditure categories (fundraising activities, service provision and other information and support activities, as set out in Note 4 above). Governance costs are those support costs which relate to the strategic and day to day management of a charity. The bases of allocation used are:

- a) time: based on the proportion of time spent by the relevant staff members.  
b) direct allocation, where a cost is wholly attributable to a particular activity.  
c) salaries: this is proportionate to staff salaries where costs are related to the employment of staff.

Basis	2024			2023			
	Direct costs £	Support and overhead costs £	Total £	Direct costs £	Support and overhead costs £	Total £	
Direct costs and materials	Direct allocation	611,268	77,265	688,533	653,142	84,420	737,562
Salaries and other direct labour costs	Salaries	6,493,521	868,214	7,361,735	5,820,588	838,314	6,658,902
Travel and accommodation	Direct allocation	25,210	18,097	43,307	24,777	18,716	43,493
Communications	Direct allocation	149,410	40,154	189,564	108,445	38,110	146,555
Premises costs	Direct allocation	490,833	10,314	501,147	473,971	10,994	484,965
Legal & professional costs	Direct allocation	19,154	16,661	35,815	84,766	19,487	104,253
Audit fees	Direct allocation	-	10,200	10,200	-	10,200	10,200
Fundraising Expenses	Direct allocation	-	-	12,900	-	-	-
Training and development	Direct allocation	72,383	7,450	79,833	62,418	10,696	73,114
Depreciation	-	137,055	-	137,055	158,666	-	158,666
(Profit) / loss on disposal of fixed assets	-	(1,800)	-	(1,800)	-	-	878
Other Costs	Direct allocation	31,395	19,101	50,496	17,683	21,919	39,602
Family Services	Time	120,755	2,999	123,754	244,641	2,999	247,640
Restricted Funds	-	4,818	-	4,818	8,299	-	8,299
Independent Living & Domiciliary Care	Time	111,051	33,753	144,804	91,455	28,069	119,524
		<u>£ 8,265,053</u>	<u>£ 1,104,208</u>	<u>£ 9,382,161</u>	<u>£ 7,749,730</u>	<u>£ 1,083,923</u>	<u>£ 8,833,653</u>

**6 STAFF COSTS AND TRUSTEES REMUNERATION**

	2024	2023
	£	£
Salaries and Wages	6,637,938	6,145,451
Social Security Costs	526,773	503,914
	<u>£ 7,164,711</u>	<u>£ 6,649,365</u>
Included within Salaries and Wages are the following costs:		
Employer pension contributions	370,835	304,960
Senior management salaries	390,974	436,658
Included within Social Security Costs are the following costs:		
Senior management social security costs	45,272	49,570
Employees received total emoluments (including employer pension contributions and group life assurance costs) in the following earnings bands: £60,000 - £70,000 2 (2023: 1); £70,001 - £80,000 1 (2023: nil); £80,001 - £90,000 nil (2023: nil); £90,001 - £100,000 nil (2023: nil); £100,001 - £110,000 nil (2023: 1); £110,001 - £120,000 1 (2023: nil)		

The Trustees were not paid during the year, but were reimbursed for expenses amounting to £nil (2023: £nil) relating to the reimbursement of travel, accommodation, training and computer consumables which were necessary costs incurred in order for the Trustees to perform their duties.

**7 STAFF NUMBERS**

The average number of full-time employees, including casual and part-time staff, during the year was:-

	2024	2023
	No.	No.
Activities in the furtherance of the Charity's Objectives:		
Service Provision	242	246
Support and Advocacy	2	2
	<u>244</u>	<u>248</u>

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2024**

	2024	2023				
	£	£				
<b>8 NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>						
This is stated after charging/(crediting):						
Auditors' Remuneration - external audit	10,200	10,200				
Bank Interest on Loans and other Advances	56,531	46,845				
Hire Purchase Interest	297	609				
(Profit) / Loss on Disposal of Tangible Fixed Assets	( 1,800)	878				
Depreciation of Tangible Fixed Assets - owned	129,993	151,604				
- under H.P. Contracts	7,062	7,062				
	<u>7,062</u>	<u>7,062</u>				
<b>9 FIXED ASSETS</b>						
Tangible						
	Freehold Land and Buildings £	Improvements to Leasehold Properties £	Office Equipment £	Equipment, Furniture Fixtures and Fittings £	Motor Vehicles £	TOTAL £
<b>COST</b>						
Balance as at 1st April 2023	2,524,734	113,877	194,315	526,236	365,743	3,724,905
Additions	7,935	-	24,137	30,463	-	62,535
Disposals	-	-	-	-	( 48,875)	( 48,875)
Balance as at 31st March 2024	<u>2,532,669</u>	<u>113,877</u>	<u>218,452</u>	<u>556,699</u>	<u>316,868</u>	<u>3,738,565</u>
<b>DEPRECIATION</b>						
Balance as at 1st April 2023	683,536	113,877	167,417	445,364	343,350	1,753,544
Charge for the year	57,318	-	28,761	39,174	11,802	137,055
Disposals	-	-	-	-	( 48,875)	( 48,875)
Balance as at 31st March 2024	<u>740,854</u>	<u>113,877</u>	<u>196,178</u>	<u>484,538</u>	<u>306,277</u>	<u>1,841,724</u>
<b>NET BOOK VALUE</b>						
As at 1 April 2023	<u>1,841,198</u>	<u>-</u>	<u>26,898</u>	<u>80,872</u>	<u>22,393</u>	<u>1,971,361</u>
As at 31 March 2024	<u>1,791,815</u>	<u>-</u>	<u>22,274</u>	<u>72,161</u>	<u>10,591</u>	<u>1,896,841</u>

The Net Book Value of Tangible Fixed Assets includes an amount of £10,591 (2023: £17,654) in respect of assets held under Hire Purchase Contracts.

**THE KENT AUTISTIC TRUST**  
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
<b>10 DEBTORS - amounts falling due within one year</b>		
Fees Receivable	531,992	433,095
Prepayments	185,613	141,601
Accrued Income and other debtors	309,743	236,603
	<u>£1,027,348</u>	<u>£811,299</u>
<b>11 CREDITORS - amounts falling due within one year</b>		
Bank Loans (Note 14)	71,912	51,578
Trade Creditors	129,668	89,149
Taxation and Social Security Costs	128,789	128,740
Department of Social Security Personal and Mobility Allowances Held	5,191	10,998
Obligations under Finance Leases	3,281	4,806
Accruals and deferred income	202,970	192,379
Other Creditors	51,063	47,728
	<u>£592,874</u>	<u>£525,378</u>
The Hire Purchase Contracts are secured on the assets concerned		
<b>12 CREDITORS - amounts falling due after more than one year</b>		
Bank Loans (Note 14)	900,325	982,634
Obligations under Finance Leases	-	3,281
	<u>£900,325</u>	<u>£985,915</u>

The Hire Purchase Contracts are secured on the assets concerned and are repayable by instalments and the amount of those instalments which are payable between two and five years is £nil (2023 - £3,281).

13 RESTRICTED FUNDS	Balance as at		Incoming Resources	Outgoing Resources	Transfer from Unrestricted Funds	Balance as at	
	01-Apr 2023	31-Mar 2024				31-Mar 2024	
	£	£	£	£	£	£	
Wayfield Road							
Repairs fund	44,466	28,669	( 35,113)	-	-	38,022	
Family Services:							
Family Services Future	64,984	72,611	( 123,754)	-	-	13,841	
Butlers Park Way (repairs)	48,117	30,996	( 32,601)	-	-	46,512	
175 Albatross Avenue (repairs)	9,261	2,561	( 1,591)	-	-	10,231	
Brompton House (repairs)	34,460	47,511	( 34,643)	-	-	47,328	
Newton Close	2,372	-	( 1,427)	-	-	945	
Homersham (repairs)	43,085	37,079	( 30,337)	-	-	49,827	
Homersham Annex (repairs)	3,583	7,175	( 5,539)	-	-	5,219	
The Flat, River Drive (repairs)	6,522	4,493	( 4,980)	-	-	6,035	
Lock Street	600	-	-	-	-	600	
Woodville	-	1,160	-	-	-	1,160	
Butlers Park Way	70	-	-	-	-	70	
Ashford Resource Centre	635	-	-	-	-	635	
Brompton House	21	-	-	-	-	21	
Beaver Lane	2,170	100	-	-	-	2,270	
Club 21	-	200	( 99)	-	-	101	
Curlow	560	2,297	( 2,857)	-	-	-	
General	2,631	124	( 435)	-	-	2,320	
	<u>£ 263,537</u>	<u>£ 234,976</u>	<u>£ ( 273,376)</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 225,137</u>	

**Family Services**

This represents funds raised and donations received towards the costs of running family services supported by the Trust.

**Butlers Park Way (repairs)**

This fund is for future repairs to the flats at Butlers Park Way

**175 Albatross Avenue (repairs)**

This fund is for future repairs to the flat at 175 Albatross Avenue

**Brompton House (repairs)**

This fund is for future repairs to the flats at Brompton House

**Homersham (repairs)**

This fund is for future repairs to the flats & building at Homersham

**The Flat, River Drive (repairs)**

This fund is for future repairs to the Flat, River Drive

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2024**

**Homersham Annexe (repairs)**  
This fund is for future repairs to the building at Homersham Annexe

**Wayfield Road (repairs)**  
This fund is for future repairs to the flats at Wayfield Road

**Woodville**  
This represents a donation for use at Woodville Close.

**Curlew**  
This represents a donation for use at Curlew Close.

**Ashford Resource Centre**  
This represents a donation for use at the Ashford Resource Centre.

**Brompton House**  
This represents a donation for use at Brompton House.

**Beaver Lane**  
This represents a donation for use at Beaver Lane.

**Newton Close**  
This represents a donation for use at Newton Close.

**Butlers Park Way**  
This represents a donation for use at Butlers Park Way.

**Club 21**  
This represents a donation for use at Club 21.

**General**  
This represents a general donation for the Kent Autistic Trust.

**14 BANK LOANS**

The Bank Loans are secured by way of first Legal charges over the Company's Freehold Land and Building situated at 14, High Street, and 21, High Street, Brompton, Gillingham, Kent, Lock Street, Gillingham, Kent, Newton Close, Chatham, Kent, Manor House, Ashford, Kent and Woodville Close, Canterbury. The Bank Loans are repayable by instalments and the amount of those instalments which are payable after five years is £630,451 (2023 - £741,017).

**15 OPERATING LEASE COMMITMENTS**

The Trust has total future minimum annual lease payments under non-cancellable operating leases, as set out below:-

	2024	2023
	£	£
Operating Leases on Land and Buildings which expire:		
Within one year	-	-
Two - five years	-	-
After more than five years	212,324	192,858
	<u>£ 212,324</u>	<u>£ 192,858</u>

**16 CONTINGENT LIABILITIES**

There were no Contingent Liabilities as at 31 March 2024 (2023 - £Nil).

**17 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Funds	Restricted Funds	Total
	£	£	£
Tangible Fixed Assets	1,896,841	-	1,896,841
Current Assets	2,591,878	-	2,591,878
Current Liabilities	( 367,737)	( 225,137)	( 592,874)
Long Term Liabilities	( 900,325)	-	( 900,325)
2024 Total	<u>£ 3,220,657</u>	<u>£ ( 225,137)</u>	<u>£ 2,995,520</u>
2023 Total	<u>£ 3,219,715</u>	<u>£ ( 263,537)</u>	<u>£ 2,956,178</u>

**18 RESERVE MOVEMENTS**

	Unrestricted Reserves
	£
Balance brought forward	2,692,641
Result for year	77,742
Transfer between funds	-
	<u>£ 2,770,383</u>

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
<b>RECONCILIATION OF NET INCOME / (EXPENDITURE) TO</b>		
<b>19 NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	39,342	40,668
Adjustments for:		
Depreciation charges	137,055	158,666
Loss/(profit) on the sale of fixed assets	(1,800)	878
(Increase)/decrease in debtors	(216,049)	(82,024)
Increase / (decrease) in creditors	48,688	(65,746)
<b>Net cash provided by (used in) operating activities</b>	<b>£ 7,236</b>	<b>£ 52,442</b>

	2024	2023
	£	£
<b>20 ANALYSIS OF CASH AND CASH EQUIVALENTS</b>		
Cash and bank in hand	1,564,530	1,684,811
<b>Total cash and cash equivalents</b>	<b>£ 1,564,530</b>	<b>£ 1,684,811</b>

	At start of year	Cashflows	New finance leases	At end of year
	£	£	£	£
Cash	1,684,811	(120,281)	-	1,564,530
		(120,281)		
Loans falling due within one year	(51,578)	(20,334)	-	(71,912)
Loans falling due after more than one year	(982,634)	82,309	-	(900,325)
Finance lease obligations	(8,087)	4,806	-	(3,281)
<b>TOTAL</b>	<b>642,512</b>	<b>(53,500)</b>	<b>-</b>	<b>589,012</b>

**22 RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year (nor in the preceding year).

**THE KENT AUTISTIC TRUST**

England & Wales - Charity number 801965

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# Accounts

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**THE KENT AUTISTIC TRUST**  
**AUDITED ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2023**

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**

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**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**COMPANY INFORMATION**

**CHARITY NUMBER:** 801965

**COMPANY NUMBER:** 2404983

**DIRECTORS AND TRUSTEES:**  
Helen Jones  
Nicola August  
Gary Warner  
Laura Blair  
Martin Connolly  
John Fosker  
Paul Fosker

**REGISTERED OFFICE:**  
14 High Street  
Brompton  
GILLINGHAM  
Kent ME7 5AE

**AUDITORS:**  
Messrs. Jeffrey Altman & Company  
Chartered Accountants  
Wayman House  
141 Wickham Road  
Shirley  
CROYDON  
Surrey CR0 8TE

**BANKERS:**  
Barclays Bank PLC.  
263-265, High Street  
CHATHAM  
Kent ME4 4BZ

**SOLICITORS:**  
Messrs. Keene Marsland  
6 Clanricarde Gardens  
TUNBRIDGE WELLS  
Kent TN1 1PH

**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES**

The Directors and Trustees herewith present their Report and the Audited Financial Statements of the Charity for the year ended 31 March 2023.

Legal and Administrative information set out on page one forms part of this Report. The Financial Statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities Second Edition.

**CONSTITUTION**

The Kent Autistic Trust is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Kent Autistic Trust is a Company Limited by Guarantee. The governing body and ultimate authority of the Trust is the Board of Directors. The Trust is registered as a charity and the Directors are the Trustees. The Trustees are appointed by the Membership. Nominations are invited prior to the Annual General Meeting but the Board may also co-opt members. Members so co-opted must offer themselves for election at the next AGM. A proportion of Members must retire on rotation but may offer themselves for re-election at the AGM, in accordance with the Articles of Association.

Some Trustees, however appointed, are presently either parents or siblings of people with Autism. This is not a prerequisite however and anyone who has an interest in autism and has the necessary talents and dedication can be a Board Member.

The Trustees, who are volunteers, decide strategic policy and set priorities. The Trustees also monitor the actions and performance of the professional staff.

Potential Trustees are invited to apply from the membership of the charity. Applicants are invited to attend a Board meeting and explanation and guidance is given on the role of a Trustee in the Kent Autistic Trust. Trustees are provided with guidance publications from the National Council for Voluntary Organisations and information about best practice from the Charities Commission and The Code of Governance for the Voluntary and Community Sector. Trustees are invited to attend the Trust Induction Training week.

When considering where to focus, the Trustees have regard to the Charity Commission's guidance on public benefit and what this means for The Kent Autistic Trust.

**DIRECTORS AND TRUSTEES**

The Directors of the charitable Company, The Kent Autistic Trust, are its Trustees for the purposes of charity law and throughout this Report are collectively referred to as the Trustees. The Board is led by joint Chairs, Helen Jones and Nicola August.

The Trustees who served during the year are listed below:

Nicola August  
Laura Blair  
Martin Connolly  
John Fosker  
Helen Jones  
Gary Warner  
Paul Fosker

In accordance with the Articles of Association Laura Blair, Paul Fosker and Martin Connolly are due to retire by rotation.

Laura Blair, Paul Fosker and Martin Connolly, being eligible, offer themselves for re-election.

The Board of Trustees for The Kent Autistic Trust has ultimate responsibility for all matters of governance and control within the organisation.

Under the terms of the Memorandum and Articles of Association, the Board has the power to delegate responsibility for all tasks, whilst retaining accountability, to ensure the smooth day to day running of the charity and the execution of the charitable aims and objectives.

#### **MATTERS RESERVED TO THE BOARD OF TRUSTEES**

Consideration and approval of key policies, controls, and procedures, including investment, reserves, financial controls, whistleblowing and safeguarding.

Determining the overall strategic direction of the Charity including consideration and approval of the Charity's Strategic Business Plan and financial plans.

Assurance of good governance through the determination and approval of performance monitoring and the establishment and maintenance of sound systems of internal controls and risk management, with regular and appropriate reporting, as detailed in the governing documents and the terms of reference for the Board and its Committees.

#### **SENIOR MEMBERS OF STAFF**

The Trustees delegate the day-to-day management of the charity to the Chief Executive Officer, Christine Edwards-Daem and her team.

### **1. Objectives and Activities**

The aims of the Trust are:

- To develop specialised living support and day vocational support services for people with autism
- To provide support and advocacy services for people with autism
- To identify and represent all people with autism in Kent and Medway
- To define their needs and stimulate services to fulfil those needs

### **2. Achievements and Performance**

#### **2.1 The Trust Service**

The Trust continues to provide a variety of support services and accommodation for people with autism, developing new services, flexibly and in response to identified need.

We have maintained the following quality assurance standards:

- Care Quality Commission – registered status with only GOOD and OUTSTANDING ratings.
- Trustee visits and reports – these were very positive
- Feedback from the people we support, their parent/carers/families and funding authorities - feedback questionnaires six monthly provided positive feedback

During this year, we provided living and day vocational support for 100 people.

The average number of full-time equivalent employees (including casual and part time staff) during the year was 248 (2022: 236 FTE).

Our total charitable income increased to £8,874,321 in the year. (2022: £8,435,166).

The surplus for the year is £40,668.

We knew that 2022-2023 was going to be testing, as everyone fully emerged from the pandemic and could properly take stock of the challenges ahead.

We needed to look at new opportunities to develop given the changing nature of the building sector; this is still a real problem for providers looking to expand. Costs are very much higher and completion times much longer. All the while, people are looking for services, so we continue to explore innovative ways to provide this support and we are working closely with a number of developers to achieve this aim.

Our staff turnover continued to fluctuate as more people chose to leave the sector, for good in many cases. It goes without saying that our workforce is our most valuable asset, so we continue to invest in staff support, staff engagement and training, which is vital for our Charity and its beneficiaries.

We stretched ourselves to invest in staff salaries and we enhanced our recruitment strategy in our effort to attract more people to the sector, this has certainly paid off for us and we know that attracting the right people to the sector must remain our focus, as this diligence enables us to maintain our quality.

We are proud to be recognised by the Care Quality Commission as a good and outstanding provider, which is above the average national rating for care providers. This continuing external review and recognition informs the operations of the Trust as well as providing a basis for assessing the performance of the Trust.

#### **FUNDRAISING:**

This continues to be difficult, post pandemic. Despite this, our fundraiser secured funds to continue our Family Support service in to 2024.

We are once more engaging with professional fundraisers as this method offers us the best opportunity to access more grant makers for our development plans and also for the continuation of Family Support.

## **2.2 New Developments**

We are working with developers and local authorities on sourcing suitable accommodation for people already supported by the Charity and for autistic people in need of accommodation and support, in Medway and Kent.

## **2.3 Support and Advocacy Services**

Our Family Support Service is funded entirely by fundraising and we are doing all we can to keep this valuable service available to the Kent and Medway Autistic Community.

Family Support is provided by 2 professionals, one focuses on children and families, while the other addresses the needs of adults and their families. Both staff combined reach out to over 5000 people and their families every year.

## 2.4 Representing People with Autism in Kent

Family Support have been successful in representing people on the spectrum in a range of activities including training, advice, and support and are now facilitating real life autism training for medical students in conjunction with the Kent & Medway Medical School

Our Positive Behavioural Support team, Head of Care and Family Support have provided training to local authorities, including local councillors, parents, and other public bodies such as the police, hospitals, job centres etc.

## 2.5 Risk

The Trustees and the senior management team continuously assess both the risk and opportunities in the changing landscape of the care sector.

The CEO is an active Board member of the Kent Integrated Care Alliance and the Autism Alliance, and this allows the Board to have up to date information and influence at both local and national level through trade association meetings. We are a member of the All-Parliamentary Group on Autism (APPGA) advisory group and a member of the Parliamentary Review, which gives us an opportunity to influence legislation and proposed legislation.

The Finance team and CEO continue to negotiate with the local authorities for increases that reflect the costs in respect of NLW, pensions and general cost of living increases.

The Charity has established committees in a range of areas including Finance, H & S, Housing, Quality of Service, Fundraising and Safeguarding. These committees allow Trustees to have a more in depth look at the information and data and identify threats and opportunities in a more detailed way.

The Trust's financial position still compares favourably with similar charitable organisations in the sector, but the Board and the senior management team continue to review and assess the financial strategy regularly given the turbulent climate in the care sector.

The senior team have also achieved cost savings in areas that do not affect the service delivery so that essential increases to staff wages can be achieved successfully, therefore ensuring stability and retention.

As ever, our ongoing focus is always to keep delivering the quality we strive for and the outcomes we expect for the people we support.

## 3. Financial

### 3.1 Overview

The following table summarises the financial position of the Trust as at 31 March 2023:

	Year ended 31 March 2023	Year ended 31 March 2022
<b>Income</b>	<b>£8,874,321</b>	<b>£8,435,166</b>
<b>Expenditure</b>	<b>£8,833,653</b>	<b>£8,310,088</b>
<b>Surplus/(deficit)</b>	<b>£40,668</b>	<b>£125,078</b>
<b>Net assets</b>	<b>£2,956,178</b>	<b>£2,915,510</b>

The main source of income continues to be fees charged to Local Authority Social Services; additional important secondary sources in the financial year were Housing Benefit and Health Authority funding.

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING  
INCOME AND EXPENDITURE ACCOUNT) FOR THE  
YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	2023 Restricted Funds £	Total £	2022 Unrestricted Funds £	Restricted Funds £	Total £
<b>INCOMING RESOURCES</b>							
Incoming resources from generated funds:							
		8,253	-	8,253	105,128	-	105,128
		2,300	-	2,300	11,166	-	11,166
		4,076	-	4,076	183	-	183
		8,483,123	376,569	8,859,692	7,892,324	426,365	8,318,689
	3	<u>8,497,752</u>	<u>376,569</u>	<u>8,874,321</u>	<u>8,008,801</u>	<u>426,365</u>	<u>8,435,166</u>
<b>RESOURCES EXPENDED</b>							
	4	-	-	-	13,299	-	13,299
	4	8,458,190	375,463	8,833,653	7,864,257	432,532	8,296,789
		<u>8,458,190</u>	<u>375,463</u>	<u>8,833,653</u>	<u>7,877,556</u>	<u>432,532</u>	<u>8,310,088</u>
<b>NET INCOME/(EXPENDITURE)</b>		39,562	1,106	40,668	131,245	(6,167)	125,078
<b>TAXATION</b>							
		-	-	-	-	-	-
Transfers between funds	18	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>		39,562	1,106	40,668	131,245	(6,167)	125,078
Fund balances at 1 April 2022 / (2021)		<u>2,653,079</u>	<u>262,431</u>	<u>2,915,510</u>	<u>2,521,834</u>	<u>268,598</u>	<u>2,790,432</u>
Fund balances at 31 March 2023 / (2022)		£ <u>2,692,641</u>	£ <u>263,537</u>	£ <u>2,956,178</u>	£ <u>2,653,079</u>	£ <u>262,431</u>	£ <u>2,915,510</u>

**CONTINUING OPERATIONS**

None of the Charity's activities were acquired or discontinued during the above two financial years.

The statement of financial activities includes all gains and losses recognised in the year. The notes on pages

13 to 20 form part of these accounts.

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET AS AT 31 MARCH 2023**

	Notes	£	2023	£	2022	£	£
<b>FIXED ASSETS</b>							
Tangible Assets	9			1,971,361			2,051,243
<b>CURRENT ASSETS</b>							
Debtors	10	811,299			729,275		
Cash at Bank and in Hand		<u>1,684,811</u>			<u>1,787,581</u>		
		<u>2,496,110</u>			<u>2,516,856</u>		
<b>LIABILITIES</b>							
Creditors: Amounts falling due within one year	11	<u>525,378</u>			<u>605,458</u>		
<b>NET CURRENT ASSETS</b>							
				<u>1,970,732</u>			<u>1,911,398</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>							
				3,942,093			3,962,641
<b>LIABILITIES</b>							
Creditors: Amounts falling due after more than one year	12			<u>985,915</u>			<u>1,047,131</u>
<b>NET ASSETS</b>							
				<u>£ 2,956,178</u>			<u>£ 2,915,510</u>
<b>REPRESENTED BY:</b>							
<b>Unrestricted funds</b>							
General funds	18			2,692,641			2,653,079
<b>Restricted funds</b>							
	17			<u>263,537</u>			<u>262,431</u>
				<u>£ 2,956,178</u>			<u>£ 2,915,510</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 8th December 2023 and signed on their behalf by:

.....  
 Ms N August

.....  
 Ms H Jones

The notes on pages 13 to 20 form part of these accounts

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	19	<u>52,442</u>	<u>282,674</u>
<i>Net cash provided by (used in) operating activities</i>			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from the sale of property, plant and equipment		-	26,150
Purchase of property, plant and equipment		<u>(79,663)</u>	<u>(88,716)</u>
<i>Net cash provided by (used in) investing activities</i>		<u>(79,663)</u>	<u>(62,566)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayments of borrowing		(67,019)	(77,462)
Repayments of finance lease obligations		<u>(8,530)</u>	<u>(33,815)</u>
<i>Net cash provided by (used in) financing activities</i>		<u>(75,549)</u>	<u>(111,277)</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD</b>		(102,770)	108,831
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD</b>	20	1,787,581	1,678,750
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD</b>		<u>£ 1,684,811</u>	<u>£ 1,787,581</u>

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
 NOTES TO THE ACCOUNTS FOR THE  
 YEAR ENDED 31 MARCH 2023

**1. STATUTORY INFORMATION**

The Charity is a Company limited by guarantee, registered in England and Wales and has no share capital. The liability of each member in the event of winding up is limited to £1. The company's registered number and registered office can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

The accounting policies set out below have been applied consistently by the Charity in the preparation of its Accounts.

(a) Basis of preparation

The Accounts have been prepared in accordance with the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities SORP (FRS 102) second edition effective 1st January 2019 and applicable Accounting Standards and under the Historical Cost Convention and in accordance with the accruals concept of accounting, whereby both income and expenditure are recognised as they are earned and incurred. The Charity meets the definition of a public benefit entity under FRS102.

(b) Preparation of accounts on a going concern basis

The Trustees do not consider that there are any material uncertainties about the Charity's ability to continue for the foreseeable future and on this basis the Accounts continue to be prepared on a going concern basis.

(c) Fixed Assets and Depreciation

Freehold Land and Buildings	-	2% per annum
Improvements to Leasehold Properties	-	20% per annum
Office Equipment	-	20% - 33.33% per annum
Equipment, Furniture, Fixtures and Fittings	-	20% per annum
Motor Vehicles	-	25% per annum

(d) Charitable Income

Incoming resources (including housing benefit, residential and day care services fees, independent living allowance, supporting people allowances, personal allowances, other trading receipts and bank interest) are recognised in the Accounts once the Charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of the incoming resources can be measured with sufficient reliability.

Conversely, credit is taken in the Accounts for Donations, Legacies and Grants only when they are actually received by the Charity.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted

(e) Taxation

As a registered Charity, the Trust is not liable to taxation on its income. Recovery is made of tax credits attributable to receipts under Gift Aid. In accordance with the Charities SORP (FRS102), reference to Taxation is not made in the Statement of Financial Activities as there has been no activity under that heading in either this accounting period or the preceding accounting period.

(f) Leases

Where the Charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a 'finance lease'. The asset is recorded in the Balance Sheet as a tangible Fixed Asset and is depreciated over its estimated useful life. Future instalments under such leases, net of finance charges, are included within Creditors. Rentals payable are apportioned between the finance element, which is charged to the Statement of Financial Activities and the capital element which reduces the outstanding obligation for future instalments. All other leases are accounted for as 'operating leases' and the rental charges are charged to the Statement of Financial Activities over the period in which the cost is incurred.

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2023

(g) Funds Accounting

Charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
  
- *Designated funds* - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that 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.

(h) Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimation of the proportion of time spent on those activities.

Charitable activities include expenditure associated with the provision of information, advice and support, and include both the direct costs and support costs relating to those activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Further explanation of the nature and purpose of each fund is included in the Notes to the Financial Statements.

(i) Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2023

3. TOTAL INCOME AND ENDOWMENTS

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
<b>Donations and legacies</b>						
Subscriptions	575	-	575	563	-	563
Donations and grants (including COVID grants)	7,678	-	7,678	104,565	-	104,565
	<u>8,253</u>	<u>-</u>	<u>8,253</u>	<u>105,128</u>	<u>-</u>	<u>105,128</u>
<b>Other trading activities</b>						
Training	2,300	-	2,300	11,166	-	11,166
Sales of handicraft	-	-	-	-	-	-
	<u>2,300</u>	<u>-</u>	<u>2,300</u>	<u>11,166</u>	<u>-</u>	<u>11,166</u>
<b>Income from Investments</b>						
Interest receivable	4,076	-	4,076	183	-	183
<b>Incoming from Charitable activities</b>						
Residential and Day Care Service Fees	7,684,212	-	7,684,212	7,077,113	-	7,077,113
Department of Social Security SDA Receipts	10,513	-	10,513	9,937	-	9,937
Independent Living Allowance receipts	223,513	-	223,513	210,949	-	210,949
Housing Benefit & Domiciliary Care receipts	501,698	135,660	637,358	469,582	115,028	584,610
Fuel duty rebate	11,423	-	11,423	15,255	-	15,255
Personal Allowances	-	-	-	-	-	-
Minibus contributions	14,162	-	14,162	11,971	-	11,971
Other	37,602	-	37,602	97,517	-	97,517
Family Services	-	229,745	229,745	-	202,742	202,742
General funds	-	11,164	11,164	-	108,595	108,595
	<u>£ 8,483,123</u>	<u>£ 376,569</u>	<u>£ 8,859,692</u>	<u>£ 7,892,324</u>	<u>£ 426,365</u>	<u>£ 8,318,689</u>

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
Reg. Company No: 2404983 Reg. Charity No: 801965  
14, High Street, Brompton, Gillingham, Kent, ME7 5AE  
NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2023

#### 4 ANALYSIS OF TOTAL EXPENDITURE

Costs directly allocated to activities	2023			2022										
	Costs of generating funds £	Service Provision £	Other information & support £	Total £	Costs of generating funds £	Service Provision £	Other information & support £	Total £						
Direct costs and materials	-	737,562	-	737,562	-	705,347	-	705,347						
Salaries and other direct labour costs	-	6,658,902	-	6,658,902	-	6,278,768	-	6,278,768						
Travel and accommodation	-	43,493	-	43,493	-	38,375	-	38,375						
Communications	-	146,555	-	146,555	-	120,556	-	120,556						
Premises costs	-	484,965	-	484,965	-	396,953	-	396,953						
Legal & professional costs	-	104,253	-	104,253	-	46,691	-	46,691						
Audit fees	-	10,200	-	10,200	-	9,000	-	9,000						
Fundraising Expenses	-	-	-	-	13,299	-	-	13,299						
Training and development	-	73,114	-	73,114	-	65,554	-	65,554						
Depreciation	-	158,666	-	158,666	-	179,275	-	179,275						
(Profit) / loss on disposal of fixed assets	-	878	-	878	( 10,139)	-	-	( 10,139)						
Other Costs	-	39,602	-	39,602	-	33,877	-	33,877						
Family Services	-	-	247,640	247,640	-	-	199,948	199,948						
Restricted Funds	-	-	8,299	8,299	-	-	137,982	137,982						
Independent Living & Domiciliary Care	-	-	119,524	119,524	-	-	94,602	94,602						
	£	8,458,190	£	375,463	£	8,833,653	£	13,299	£	7,864,257	£	432,532	£	8,310,088

#### 5 ALLOCATION OF SUPPORT COSTS AND OVERHEADS

Support and overhead costs are allocated between the three expenditure categories (fundraising activities, service provision and other information and support activities, as set out in Note 4 above). Governance costs are those support costs which relate to the strategic and day to day management of a charity. The bases of allocation used are:

- time: based on the proportion of time spent by the relevant staff members.
- direct allocation; where a cost is wholly attributable to a particular activity.
- salaries: this is proportionate to staff salaries where costs are related to the employment of staff.

Basis	2023			2022									
	Direct costs £	Support and overhead costs £	Total £	Direct costs £	Support and overhead costs £	Total £							
Direct costs and materials	Direct allocation	653,142	84,420	737,562	636,161	69,186	705,347						
Salaries and other direct labour costs	Salaries	5,820,588	838,314	6,658,902	5,486,703	792,065	6,278,768						
Travel and accommodation	Direct allocation	24,777	18,716	43,493	24,006	14,369	38,375						
Communications	Direct allocation	108,445	38,110	146,555	76,048	44,508	120,556						
Premises costs	Direct allocation	473,971	10,994	484,965	391,431	5,522	396,953						
Legal & professional costs	Direct allocation	84,766	19,487	104,253	12,452	34,239	46,691						
Audit fees	Direct allocation	-	10,200	10,200	-	9,000	9,000						
Fundraising Expenses	Direct allocation	-	-	-	-	13,299	13,299						
Training and development	Direct allocation	62,418	10,696	73,114	55,482	10,072	65,554						
Depreciation	-	158,666	-	158,666	( 179,275)	-	179,275						
(Profit) / loss on disposal of fixed assets	-	878	-	878	( 10,139)	-	( 10,139)						
Other Costs	Direct allocation	17,683	21,919	39,602	23,249	10,628	33,877						
Family Services	Time	244,641	2,999	247,640	196,949	2,999	199,948						
Restricted Funds	-	8,299	-	8,299	137,982	-	137,982						
Independent Living & Domiciliary Care	Time	91,455	28,069	119,524	73,602	21,000	94,602						
		£	7,749,729	£	1,083,924	£	8,833,653	£	7,283,201	£	1,026,887	£	8,310,088

#### 6 STAFF COSTS AND TRUSTEES REMUNERATION

	2023	2022
	£	£
Salaries and Wages	6,145,451	5,814,704
Social Security Costs	503,914	446,438
	£	£
	6,649,365	6,261,142
Included within Salaries and Wages are the following costs:		
Employer pension contributions	304,960	275,679
Senior management salaries	436,658	376,622
Included within Social Security Costs are the following costs:		
Senior management social security costs	49,570	44,971

Employees received total emoluments (including employer pension contributions and group life assurance costs) in the following earnings bands: £60,000 - £70,000 nil (2022: nil); £70,001 - £80,000 1 (2022: nil); £80,001 - £90,000 nil (2022: nil); £90,001 - £100,000 nil (2022: nil); £100,001 - £110,000 1 (2022: 1).

The Trustees were not paid during the year, but were reimbursed for expenses amounting to £nil (2022: £nil) relating to the reimbursement of travel, accommodation, training and computer consumables which were necessary costs incurred in order for the Trustees to perform their duties.

#### 7 STAFF NUMBERS

The average number of full-time employees, including casual and part-time staff, during the year was:-

	2023	2022
	No.	No.
Activities in the furtherance of the Charity's Objectives:		
Service Provision	246	234
Support and Advocacy	2	2
	248	236

**THE KENT AUTISTIC TRUST**  
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 NOTES TO THE ACCOUNTS FOR THE  
 YEAR ENDED 31 MARCH 2023

**Homersham Annexe (repairs)**

This fund is for future repairs to the building at Homersham Annexe

**Wayfield Road (repairs)**

This fund is for future repairs to the flats at Wayfield Road

**Woodville**

This represents a donation for use at Woodville Close.

**Curlew**

This represents a donation for use at Curlew Close.

**Ashford Resource Centre**

This represents a donation for use at the Ashford Resource Centre.

**Brompton House**

This represents a donation for use at Brompton House.

**Beaver Lane**

This represents a donation for use at Beaver Lane.

**Newton Close**

This represents a donation for use at Newton Close.

**Butlers Park Way**

This represents a donation for use at Butlers Park Way

**General**

This represents a general donation for the Kent Autistic Trust.

**14 BANK LOANS**

The Bank Loans are secured by way of first Legal charges over the Company's Freehold Land and Building situated at 14, High Street, and 21, High Street, Brompton, Gillingham, Kent, Lock Street, Gillingham, Kent, Newton Close, Chatham, Kent, Manor House, Ashford, Kent and Woodville Close, Canterbury. The Bank Loans are repayable by instalments and the amount of those instalments which are payable after five years is £741,017 (2022 - £758,943).

**15 OPERATING LEASE COMMITMENTS**

The Trust has total future minimum annual lease payments under non-cancellable operating leases, as set out below:-

	2023	2022
	£	£
Operating Leases on Land and Buildings which expire:		
Within one year	-	-
Two - five years	192,858	195,602
After more than five years	-	-
	<u>£ 192,858</u>	<u>£ 195,602</u>

**16 CONTINGENT LIABILITIES**

There were no Contingent Liabilities as at 31 March 2023 (2022 - £Nil).

**17 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	1,971,361	-	1,971,361
Current Assets	2,496,110	-	2,496,110
Current Liabilities	( 261,841)	( 263,537)	( 525,378)
Long Term Liabilities	( 985,915)	-	( 985,915)
2023 Total	<u>£ 3,219,715</u>	<u>£ ( 263,537)</u>	<u>£ 2,956,178</u>
2022 Total	<u>£ 3,059,030</u>	<u>£ 268,598</u>	<u>£ 2,790,432</u>

**18 RESERVE MOVEMENTS**

	Unrestricted Reserves £
Balance brought forward	2,653,079
Result for year	39,562
Transfer between funds	-
	<u>£ 2,692,641</u>

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
 NOTES TO THE ACCOUNTS FOR THE  
 YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
<b>RECONCILIATION OF NET INCOME / (EXPENDITURE) TO</b>		
<b>19 NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	40,668	125,078
Adjustments for:		
Depreciation charges	158,666	179,275
Loss/(profit) on the sale of fixed assets	878	(10,139)
(Increase)/decrease in debtors	(82,024)	(55,650)
Increase / (decrease) in creditors	(65,746)	44,110
<b>Net cash provided by (used in) operating activities</b>	<b>£ 52,442</b>	<b>£ 282,674</b>

	2023	2022
	£	£
<b>20 ANALYSIS OF CASH AND CASH EQUIVALENTS</b>		
Cash and bank in hand	1,684,811	1,787,581
<b>Total cash and cash equivalents</b>	<b>£ 1,684,811</b>	<b>£ 1,787,581</b>

<b>21 ANALYSIS OF CHANGES IN NET DEBT</b>				
	At start of year	Cashflows	New finance leases	At end of year
	£	£	£	£
Cash	1,787,581	(102,770)	-	1,684,811
		(102,770)		
Loans falling due within one year	(62,187)	10,609	-	(51,578)
Loans falling due after more than one year	(1,039,044)	56,410	-	(982,634)
Finance lease obligations	(16,617)	8,530	-	(8,087)
<b>TOTAL</b>	<b>669,733</b>	<b>(27,221)</b>	<b>-</b>	<b>642,512</b>

- 22 RELATED PARTY TRANSACTIONS**  
 There were no related party transactions during the year (nor in the preceding year).

**THE KENT AUTISTIC TRUST**

England & Wales - Charity number 801965

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# Accounts

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**THE KENT AUTISTIC TRUST**  
**AUDITED ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2022**

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**

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**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**COMPANY INFORMATION**

**CHARITY NUMBER:** 801965

**COMPANY NUMBER:** 2404983

**DIRECTORS AND TRUSTEES:**

Helen Jones  
Nicola August  
Gary Warner  
Laura Blair  
Martin Connolly  
John Fosker

**REGISTERED OFFICE:**

14 High Street  
Brompton  
GILLINGHAM  
Kent ME7 5AE

**AUDITORS:**

Messrs. Jeffrey Altman & Company  
Chartered Accountants  
Wayman House  
141 Wickham Road  
Shirley  
CROYDON  
Surrey CR0 8TE

**BANKERS:**

Barclays Bank PLC.  
263-265, High Street  
CHATHAM  
Kent ME4 4BZ

**SOLICITORS:**

Messrs. Keene Marsland  
6 Clanricarde Gardens  
TUNBRIDGE WELLS  
Kent TN1 1PH

**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES**

The Directors and Trustees herewith present their Report and the Audited Financial Statements of the Charity for the year ended 31 March 2022.

Legal and Administrative information set out on page one forms part of this Report. The Financial Statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities Second Edition.

**CONSTITUTION**

The Kent Autistic Trust is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Kent Autistic Trust is a Company Limited by Guarantee. The governing body and ultimate authority of the Trust is the Board of Directors. The Trust is registered as a charity and the Directors are the Trustees. The Trustees are appointed by the Membership. Nominations are invited prior to the Annual General Meeting but the Board may also co-opt members. Members so co-opted must offer themselves for election at the next AGM. A proportion of Members must retire on rotation but may offer themselves for re-election at the AGM, in accordance with the Articles of Association.

Some Trustees, however appointed, are presently either parents or siblings of people with Autism. This is not a prerequisite however and anyone who has an interest in autism and has the necessary talents and dedication can be a Board Member.

The Trustees, who are volunteers, decide strategic policy and set priorities. The Trustees also monitor the actions and performance of the professional staff.

Potential Trustees are invited to apply from the membership of the charity. Applicants are invited to attend a Board meeting and explanation and guidance is given on the role of a Trustee in the Kent Autistic Trust. Trustees are provided with guidance publications from the National Council for Voluntary Organisations and information about best practice from the Charities Commission and The Code of Governance for the Voluntary and Community Sector. Trustees are invited to attend the Trust Induction Training week.

When considering where to focus, the Trustees have regard to the Charity Commission's guidance on public benefit and what this means for The Kent Autistic Trust.

**DIRECTORS AND TRUSTEES**

The Directors of the charitable Company, The Kent Autistic Trust, are its Trustees for the purposes of charity law and throughout this Report are collectively referred to as the Trustees. The Board is led by joint Chairs, Helen Jones and Nicola August.

The Trustees who served during the year are listed below:

Nicola August  
 Laura Blair  
 Martin Connolly  
 John Fosker  
 Helen Jones  
 Rasheed Said – Resigned 14.12.2021  
 Victoria Sampson – Resigned 11.03.22

Andrew Warner - Retired 17.12.2021  
Gary Warner  
Phil White - Resigned 10.11.22

In accordance with the Articles of Association **Gary Warner and John Fosker** are due to retire by rotation.

Gary Warner and John Fosker, being eligible, offer themselves for re-election.

Mr Andrew Warner has retired from the Board, and Mr Rasheed Said, Ms Victoria Sampson and Mr Phil White have resigned. The Board thank them all for their valuable service with the Trust.

## SENIOR MEMBERS OF STAFF

The Trustees delegate the day-to-day management of the charity to the Chief Executive Officer, Christine Edwards-Daem and her team.

### 1. Objectives and Activities

The aims of the Trust are:

- To develop specialised living support and day vocational support services for people with autism
- To provide support and advocacy services for people with autism
- To identify and represent all people with autism in Kent and Medway
- To define their needs and stimulate services to fulfil those needs

### 2. Achievements and Performance

#### 2.1 The Trust Service

The Trust continues to provide a variety of support services and accommodation for people with autism, developing new services, flexibly and in response to identified need.

We have maintained the following quality assurance standards:

- Care Quality Commission – registered status with only GOOD and OUTSTANDING ratings.
- Trustee visits and reports – these were very positive
- Feedback from the people we support, their parent/carers/families and funding authorities - feedback questionnaires six monthly provided positive feedback

During this year, we provided living and day vocational support for 100 people.

The average number of full-time employee equivalents (including casual and part time staff) during the year was 236 (2022: 236 FTE).

Our total charitable income increased to £8,435,166 in the year. (2021: £8,160,069).

The surplus for the year is £125,078.

2021-2022 was the year of being almost post pandemic. It threatened to be a significant challenge given that Charities like ours had been dependent on the COVID grants to make ends meet.

With an unpredictable political climate and rising costs of materials post pandemic many of our plans had to be revisited and reviewed.

Despite this the Trust remained focussed on the opportunities and started to plan more focussed roles especially in respect of development and expansion.

The start of the post pandemic era made people question their work life balance and we can see that staff in many industries but especially the care sector because staff were so involved in the covid battle, started to change direction and made some very different life choices. Our staff turnover increased from 16% to 24% and slightly more in some months. people were leaving the sector for good in most cases. This caused a financial threat because of the reliance on agency staff but also a threat to quality and consistency. However, like always we rose to the challenge and invested in staff salaries, significant recruitment strategy changes and more investment in supporting managers and staff to maintain quality.

We are proud to be recognised by the Care Quality Commission as a good and outstanding provider which is above the average national rating for care providers. This continuing external review and recognition informs the operations of the Trust as well as providing a basis for assessing the performance of the Trust.

During the pandemic we continued to have a low staff turnover which is something to be very proud about. Our workforce is our most valuable asset. Our continuous investment in staff support, staff engagement and training is paying off for the Charity and its beneficiaries. We are still paying staff above the National Minimum Wage to reflect the specialist and demanding skill set the job requires but in addition we ensure that job satisfaction is maximised through being able to make a true difference by making sure resources are available and support is effective and successful.

#### FUNDRAISING:

The Fundraising arm is now well established, and our full-time fundraiser has raised enough funds to support the family support services until May 2023 and has also contributed to enhancing the present provision.

## 2.2 New Developments

Newton 2: we have now engaged an architect and have established a modular building with 9 units to provide specialist supported living. When the change on planning has been achieved we anticipate a to have the building ready for occupation in Autumn 2023.

## 2.3 Support and Advocacy Services

Family Support is funded entirely by fundraising so our efforts and focus will be about maximising the income to keep this valuable service available to the Kent and Medway Autistic Community.

Family Support is provided by 2 professionals, one focuses on children and families, while the other addresses the needs of adults and their families. Both staff combined reach out to over 5000 people and their families every year.

## 2.4 Representing People with Autism in Kent

Family Support have been successful in representing people on the spectrum in a range of activities including training, advice, and support.

Our Positive Behavioural Support team, Head of Care and Family Support have provided training to local authorities, including local councillors, parents and other public bodies such as the police, hospitals, job centres etc.

## 2.5 Risk

The Trustees and the senior management team are continuously assessing both the risk and opportunities in the changing landscape of the care sector.

The CEO is an active Board member of the Kent Integrated Care Alliance and the Autism Alliance, and this allows the Board to have up to date information and influence at both local and national level through trade association meetings. We are a member of the All Parliamentary Group on Autism (APPGA) advisory group and also a member of the Parliamentary Review, which gives us an opportunity to influence legislation and proposed legislation.

The Finance team and CEO continue to negotiate with the local authorities for increases that reflect the costs in respect of NMLW, pensions and general cost of living increases.

The Charity has established committees in a range of areas including Finance, H & S, Housing, Quality of Service, Fundraising and Safeguarding. These committees allow Trustees to have a more in depth look at the information and data and identify threats and opportunities in a more detailed way.

The Trust's financial position still compares favourably with similar charitable organisations in the sector, but the Board and the senior management team continue to review and assess the financial strategy regularly given the turbulent climate in the care sector.

The senior team have also achieved cost savings in areas that do not affect the service delivery so that essential increases to staff wages can be achieved successfully, therefore ensuring stability and retention.

As ever, our ongoing focus is always to keep delivering the quality we strive for and the outcomes we expect for the people we support

### 3. Financial

#### 3.1 Overview

The following table summarises the financial position of the Trust as at 31 March 2022:

	Year ended 31 March 2022	Year ended 31 March 2021
<b>Income</b>	<b>8,435,166</b>	<b>£8,160,069</b>
<b>Expenditure</b>	<b>8,310,088</b>	<b>£7,987,829</b>
<b>Surplus/(deficit)</b>	<b>125,078</b>	<b>£172,240</b>
<b>Net assets</b>	<b>2,915,510</b>	<b>£2,790,432</b>

The main source of income continues to be fees charged to Local Authority Social Services; additional important secondary sources in the financial year were Housing Benefit and Health Authority funding.

#### 3.2 Reserves Policy

The Trust aims to have reserves that ensure that it has sufficient working capital, bearing in mind the relative timing of receipts from Local Authorities and ongoing expenditure.

Free reserves equivalent to eight weeks' worth of (unrestricted) turnover is considered to provide an adequate level of working capital.

This means that, for 2022, cash reserves in the region of £1,214,204 are required. As at 31 March 2022, actual unrestricted free cash reserves, calculated as total cash at bank less restricted funds, were £1,525,150, above target (2020/21 £1,410,152).

#### 4. The Future

##### 4.1 Our Objectives for the Future

- To seek additional suitable premises to further increase the number of people we can support
- To continue to develop flexible personalised support services for people with autism
- To continue to improve the quality of opportunity available to people with autism
- To provide value for money, good quality, individualised services with support for people based on person centred planning
- To provide training and facilitate workshops and seminars on autism
- To continue our review Family Support Service offer so we achieve more sustainable funding.

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Company and of the net income of the Company for that period. In preparing those financial statements, the Directors are required to

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the recommendations of SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements.
- State whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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


## STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the Company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as Director in order to make himself or herself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

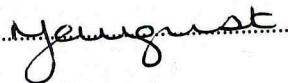
## AUDITORS

The auditors, Jeffrey Altman & Company will be proposed for re-appointment at the forthcoming Annual General Meeting.

## ON BEHALF OF THE BOARD:



H Jones  
Director and Trustee



N August  
Director and Trustee

5 December 2022

**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE KENT AUTISTIC TRUST**

**Opinion**

We have audited the financial statements of The Kent Autistic Trust ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, the Statement of Cash Flows and the Notes to the Financial Statements, including a summary of the significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Policy)".

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 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 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 *Auditor's 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 Financial Reporting Council's (FRC's) Ethical Standard, 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 Kent Autistic Trust's ability to continue as a going concern for a period of at least 12 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 contained within the annual report. The other information comprises the information included in the annual report, including the trustees' report, but does not include the financial statements and our auditor's report 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 course of 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.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the director's report included within the trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE KENT AUTISTIC TRUST (continued)

**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 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 company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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 an auditor's report 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

The engagement partner ensured that the engagement team collectively has the appropriate competence, capabilities and skills to identify or recognise non compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the Charity through discussions with Trustees and other management, and from our knowledge and experience of the Charity sector.

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or operations of the Charity.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal documents and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement including obtaining an understanding of how fraud might occur, by:

Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

Considering the internal controls in place to mitigate risks of fraud and non compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we: performed analytical procedures to identify any unusual or unexpected relationship; tested journal entries to identify unusual transactions; assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non compliance with laws and regulations, we designed procedures which included, but were not limited to: agreeing financial statement disclosures to underlying supporting documentation; reading the minutes of the meetings of those charged with governance; enquiring of management as to actual and potential litigation and claims; and reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the Charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.


Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities 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 auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

Wayman House  
141, Wickham Road  
Shirley  
CROYDON  
Surrey CR0 8TE  
6 December 2022

  
Mikaela Altman F.C.A.  
Senior Statutory Auditor  
for and on behalf of Jeffrey Altman & Company  
Statutory Auditors and Chartered Accountants

**THE KENT AUTISTIC TRUST**  
(A COMPANY LIMITED BY GUARANTEE)

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING  
INCOME AND EXPENDITURE ACCOUNT) FOR THE  
YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted Funds £	2022 Restricted Funds £	Total £	2021 Unrestricted Funds £	Restricted Funds £	Total £
<b>INCOMING RESOURCES</b>							
Incoming resources from generated funds:							
Donations and legacies		105,128	-	105,128	295,851	-	295,851
Other trading activities		11,166	-	11,166	939	-	939
Income from Investments		183	-	183	2,546	-	2,546
Income from Charitable activities		<u>7,892,324</u>	<u>426,365</u>	<u>8,318,689</u>	<u>7,496,593</u>	<u>364,140</u>	<u>7,860,733</u>
Total Income and endowments	3	<u>8,008,801</u>	<u>426,365</u>	<u>8,435,166</u>	<u>7,795,929</u>	<u>364,140</u>	<u>8,160,069</u>
<b>RESOURCES EXPENDED</b>							
Expenditure on raising funds:	4	13,299	-	13,299	23,999	-	23,999
Expenditure on Charitable activities	4	<u>7,864,257</u>	<u>432,532</u>	<u>8,296,789</u>	<u>7,618,641</u>	<u>345,189</u>	<u>7,963,830</u>
Total resources expended		<u>7,877,556</u>	<u>432,532</u>	<u>8,310,088</u>	<u>7,642,640</u>	<u>345,189</u>	<u>7,987,829</u>
<b>NET INCOME/(EXPENDITURE)</b>							
Transfers between funds	18	<u>131,245</u>	<u>(6,167)</u>	<u>125,078</u>	<u>153,289</u>	<u>18,951</u>	<u>172,240</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,515)</u>	<u>22,515</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>							
Fund balances at 1 April 2021 / (2020)		<u>2,521,834</u>	<u>268,598</u>	<u>2,790,432</u>	<u>2,391,060</u>	<u>227,132</u>	<u>2,618,192</u>
Fund balances at 31 March 2022 / (2021)		<u>£ 2,653,079</u>	<u>£ 262,431</u>	<u>£ 2,915,510</u>	<u>£ 2,521,834</u>	<u>268,598</u>	<u>2,790,432</u>

**CONTINUING OPERATIONS**

None of the Charity's activities were acquired or discontinued during the above two financial years.  
The statement of financial activities includes all gains and losses recognised in the year. The notes on pages 13 to 20 form part of these accounts.

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	£	2022	£	£	2021	£
<b>FIXED ASSETS</b>							
Tangible Assets	9			2,051,243			2,143,564
<b>CURRENT ASSETS</b>							
Debtors	10	729,275				673,625	
Cash at Bank and in Hand		<u>1,787,581</u>				<u>1,678,750</u>	
		<u>2,516,856</u>				<u>2,352,375</u>	
<b>LIABILITIES</b>							
Creditors: Amounts falling due within one year	11	<u>605,458</u>				<u>584,619</u>	
				<u>1,911,398</u>			<u>1,767,756</u>
<b>NET CURRENT ASSETS</b>				<u>3,962,641</u>			<u>3,911,320</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>							
<b>LIABILITIES</b>							
Creditors: Amounts falling due after more than one year	12			<u>1,047,131</u>			<u>1,120,888</u>
<b>NET ASSETS</b>				<u>£ 2,915,510</u>			<u>£ 2,790,432</u>
<b>REPRESENTED BY:</b>							
<b>Unrestricted funds</b>							
General funds	18			2,653,079			2,521,834
<b>Restricted funds</b>							
	17			<u>262,431</u>			<u>268,598</u>
				<u>£ 2,915,510</u>			<u>£ 2,790,432</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 5 December 2022 and signed on their behalf by:

.....  
Ms N August

.....  
Ms H Jones

The notes on pages 13 to 20 form part of these accounts

**THE KENT AUTISTIC TRUST**  
**A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	2021 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	19	<u>282,674</u>	<u>310,347</u>
<i>Net cash provided by (used in) operating activities</i>			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		26,150	-
Proceeds from the sale of property, plant and equipment		<u>(88,716)</u>	<u>(72,885)</u>
Purchase of property, plant and equipment		<u>(62,566)</u>	<u>(72,885)</u>
<i>Net cash provided by (used in) investing activities</i>			
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		(77,462)	(76,920)
Repayments of borrowing		<u>(33,815)</u>	<u>(23,422)</u>
Repayments of finance lease obligations		<u>(111,277)</u>	<u>(100,342)</u>
<i>Net cash provided by (used in) financing activities</i>			
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD</b>		108,831	137,120
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD</b>	20	<u>1,678,750</u>	<u>1,541,630</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD</b>		<u>£ 1,787,581</u>	<u>£ 1,678,750</u>

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
 NOTES TO THE ACCOUNTS FOR THE  
 YEAR ENDED 31 MARCH 2022

**1. STATUTORY INFORMATION**

The Charity is a Company limited by guarantee, registered in England and Wales and has no share capital. The liability of each member in the event of winding up is limited to £1. The company's registered number and registered office can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

The accounting policies set out below have been applied consistently by the Charity in the preparation of its Accounts.

(a) Basis of preparation

The Accounts have been prepared in accordance with the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities SORP (FRS 102) second edition effective 1st January 2019 and applicable Accounting Standards and under the Historical Cost Convention and in accordance with the accruals concept of accounting, whereby both income and expenditure are recognised as they are earned and incurred.

Although the Trust has been impacted by the COVID-19 lockdown restrictions, both prior to and after the balance sheet date, it has been in receipt of the relevant grant funding support available to it and has continued to operate to provide services to its service users, albeit in a modified and COVID-secure way. On this basis the Trustees consider it is appropriate to continue to prepare the Accounts on a going concern basis.

(b) Fixed Assets and Depreciation

Tangible Fixed Assets are stated at either purchase price, open market value or capitalized at the value at which the gift was included in income, less a charge for depreciation calculated at the following rates on the straight line basis, so as to write them off over their estimated useful lives.

Freehold Land and Buildings	-	2% per annum
Improvements to Leasehold Properties	-	20% per annum
Office Equipment	-	20% - 33.33% per annum
Equipment, Furniture, Fixtures and Fittings	-	20% per annum
Motor Vehicles	-	25% per annum

(c) Charitable Income

Incoming resources (including housing benefit, residential and day care services fees, independent living allowance, supporting people allowances, personal allowances, other trading receipts and bank interest) are recognised in the Accounts once the Charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of the incoming resources can be measured with sufficient reliability. Conversely, credit is taken in the Accounts for Donations, Legacies and Grants only when they are actually received by the Charity.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted

(d) Taxation

As a registered Charity, the Trust is not liable to taxation on its income. Recovery is made of tax credits attributable to receipts under Gift Aid. In accordance with the Charities SORP (FRS102), reference to Taxation is not made in the Statement of Financial Activities as there has been no activity under that heading in either this accounting period or the preceding accounting period.

(e) Leases

Where the Charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a 'finance lease'. The asset is recorded in the Balance Sheet as a tangible Fixed Asset and is depreciated over its estimated useful life. Future instalments under such leases, net of finance charges, are included within Creditors. Rentals payable are apportioned between the finance element, which is charged to the Statement of Financial Activities and the capital element which reduces the outstanding obligation for future instalments. All other leases are accounted for as 'operating leases' and the rental charges are charged to the Statement of Financial Activities over the period in which the cost is incurred.

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2022

(f) Funds Accounting

Charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
  
- *Designated funds* - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that 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.

(g) Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimation of the proportion of time spent on those activities.

Charitable activities include expenditure associated with the provision of information, advice and support, and include both the direct costs and support costs relating to those activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Further explanation of the nature and purpose of each fund is included in the Notes to the Financial Statements.

(h) Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2022

3. TOTAL INCOME AND ENDOWMENTS

	2022			2021		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
<b>Donations and legacies</b>						
Subscriptions	563	-	563	385	-	385
Donations and grants (including COVID grants)	104,565	-	104,565	295,466	-	295,466
	<u>105,128</u>	<u>-</u>	<u>105,128</u>	<u>295,851</u>	<u>-</u>	<u>295,851</u>
<b>Other trading activities</b>						
Training	11,166	-	11,166	939	-	939
Sales of handcraft	-	-	-	-	-	-
	<u>11,166</u>	<u>-</u>	<u>11,166</u>	<u>939</u>	<u>-</u>	<u>939</u>
<b>Income from Investments</b>						
Interest receivable	183	-	183	2,546	-	2,546
<b>Incoming from</b>						
<b>Charitable activities</b>						
Residential and Day Care Service Fees	7,077,113	-	7,077,113	6,776,738	-	6,776,738
Department of Social Security SDA Receipts	9,937	-	9,937	9,714	-	9,714
Independent Living Allowance receipts	210,949	-	210,949	210,011	-	210,011
Housing Benefit & Domiciliary Care receipts	469,582	115,028	584,610	445,291	99,242	544,533
Fuel duty rebate	15,255	-	15,255	7,085	-	7,085
Personal Allowances	-	-	-	11,841	-	11,841
Minibus contributions	11,971	-	11,971	13,030	-	13,030
Other	97,517	-	97,517	22,883	-	22,883
Family Services	-	202,742	202,742	-	123,198	123,198
General funds	-	108,595	108,595	-	141,700	141,700
	<u>7,892,324</u>	<u>426,365</u>	<u>8,318,689</u>	<u>7,496,593</u>	<u>364,140</u>	<u>7,860,733</u>

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2022

## 4 ANALYSIS OF TOTAL EXPENDITURE

Costs directly allocated to activities	2022			2021				
	Costs of generating funds £	Service Provision £	Other information & support £	Total £	Costs of generating funds £	Service Provision £	Other information & support £	Total £
Direct costs and materials	-	705,347	-	705,347	-	808,734	-	808,734
Salaries and other direct labour costs	-	6,278,768	-	6,278,768	-	5,924,823	-	5,924,823
Travel and accommodation	-	38,375	-	38,375	-	24,904	-	24,904
Communications	-	120,556	-	120,556	-	120,600	-	120,600
Premises costs	-	396,953	-	396,953	-	403,820	-	403,820
Legal & professional costs	-	46,691	-	46,691	-	39,839	-	39,839
Audit fees	-	9,000	-	9,000	-	8,713	-	8,713
Fundraising Expenses	13,299	-	-	13,299	23,999	-	-	23,999
Training and development	-	65,554	-	65,554	-	59,055	-	59,055
Depreciation	-	179,275	-	179,275	-	179,829	-	179,829
(Profit) / loss on disposal of fixed assets	-	(10,139)	-	(10,139)	-	6,634	-	6,634
Other Costs	-	33,877	-	33,877	-	29,849	-	29,849
Personal Allowances	-	-	-	-	-	11,841	-	11,841
Family Services	-	-	199,948	199,948	-	-	163,885	163,885
Restricted Funds	-	-	137,982	137,982	-	-	119,308	119,308
Independent Living & Domiciliary Care	-	-	94,602	94,602	-	-	61,996	61,996
	<u>£ 13,299</u>	<u>£ 7,864,257</u>	<u>£ 432,532</u>	<u>£ 8,310,088</u>	<u>£ 23,999</u>	<u>£ 7,618,641</u>	<u>£ 345,189</u>	<u>£ 7,987,829</u>

## 5 ALLOCATION OF SUPPORT COSTS AND OVERHEADS

Support and overhead costs are allocated between the three expenditure categories (fundraising activities, service provision and other information and support activities, as set out in Note 4 above). Governance costs are those support costs which relate to the strategic and day to day management of a charity. The bases of allocation used are:

- a) time: based on the proportion of time spent by the relevant staff members.  
b) direct allocation; where a cost is wholly attributable to a particular activity.  
c) salaries: this is proportionate to staff salaries where costs are related to the employment of staff.

	Basis	2022			2021		
		Direct costs £	Support and overhead costs £	Total £	Direct costs £	and overhead costs £	Total £
Direct costs and materials	Direct allocation	636,161	69,186	705,347	737,821	70,913	808,734
Salaries and other direct labour costs	Salaries	5,486,703	792,065	6,278,768	5,312,116	612,707	5,924,823
Travel and accommodation	Direct allocation	24,006	14,369	38,375	14,495	10,409	24,904
Communications	Direct allocation	76,048	44,508	120,556	70,098	50,502	120,600
Premises costs	Direct allocation	391,431	5,522	396,953	398,210	5,610	403,820
Legal & professional costs	Direct allocation	12,452	34,239	46,691	10,018	29,821	39,839
Audit fees	Direct allocation	-	9,000	9,000	-	8,713	8,713
Fundraising Expenses	Direct allocation	-	13,299	13,299	-	23,999	23,999
Training and development	Direct allocation	55,482	10,072	65,554	43,608	15,447	59,055
Depreciation	-	179,275	-	179,275	179,829	-	179,829
(Profit) / loss on disposal of fixed assets	-	(10,139)	-	(10,139)	6,634	-	6,634
Other Costs	Direct allocation	23,249	10,628	33,877	18,232	11,617	29,849
Personal Allowances	-	-	-	-	11,841	-	11,841
Family Services	Time	196,949	2,999	199,948	160,886	2,999	163,885
Restricted Funds	-	137,982	-	137,982	119,308	-	119,308
Independent Living & Domiciliary Care	Time	73,602	21,000	94,602	40,996	21,000	61,996
		<u>£ 7,283,201</u>	<u>£ 1,026,887</u>	<u>£ 8,310,088</u>	<u>£ 7,124,092</u>	<u>£ 863,737</u>	<u>£ 7,987,829</u>

## 6 STAFF COSTS AND TRUSTEES REMUNERATION

	2022	2021
Salaries and Wages	£ 5,814,704	£ 5,502,116
Social Security Costs	446,438	409,854
	<u>£ 6,261,142</u>	<u>£ 5,911,970</u>
Included within Salaries and Wages are the following costs:		
Employer pension contributions	275,679	275,679
Senior management salaries	376,622	391,889
Included within Social Security Costs are the following costs:		
Senior management social security costs	44,971	44,385

One employee received total emoluments (including employer pension contributions and group life assurance costs) in excess of £80,000 (2021: One). The Trustees were not paid during the year, but were reimbursed for expenses amounting to £nil (2021: £nil) relating to the reimbursement of travel, accommodation, training and computer consumables which were necessary costs incurred in order for the Trustees to perform their duties.

## 7 STAFF NUMBERS

The average number of full-time employees, including casual and part-time staff, during the year was:-

	2022	2021
Activities in the furtherance of the Charity's Objectives:	No.	No.
Service Provision	234	234
Support and Advocacy	2	2
	<u>236</u>	<u>236</u>

**THE KENT AUTISTIC TRUST**  
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 NOTES TO THE ACCOUNTS FOR THE  
 YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
<b>8 NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>		
This is stated after charging/(crediting):		
Auditors' Remuneration - external audit	9,000	8,713
Bank Interest on Loans and other Advances	35,060	36,680
Hire Purchase Interest	1,897	2,087
(Profit) / Loss on Disposal of Tangible Fixed Assets	( 10,139)	347
Depreciation of Tangible Fixed Assets - owned	156,709	157,313
- under H.P. Contracts	<u>22,566</u>	<u>22,516</u>

**9 FIXED ASSETS**

Tangible

	Freehold Land and Buildings £	Improvements to Leasehold Properties £	Office Equipment £	Equipment, Furniture Fixtures and Fittings £	Motor Vehicles £	TOTAL £
<b>COST OR VALUATION</b>						
Balance as at						
1st April 2021	2,513,554	113,877	135,272	446,702	360,093	3,569,498
Additions	-	-	37,390	37,326	28,250	102,966
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 713)</u>	<u>( 22,600)</u>	<u>( 23,313)</u>
Balance as at 31st March 2022	<u>2,513,554</u>	<u>113,877</u>	<u>172,662</u>	<u>483,315</u>	<u>365,743</u>	<u>3,649,151</u>
<b>DEPRECIATION</b>						
Balance as at						
1st April 2021	564,614	100,782	91,321	365,142	304,075	1,425,934
Charge for the year	56,971	13,095	41,760	43,758	23,691	179,275
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 427)</u>	<u>( 6,874)</u>	<u>( 7,301)</u>
Balance as at 31st March 2022	<u>621,585</u>	<u>113,877</u>	<u>133,081</u>	<u>408,473</u>	<u>320,892</u>	<u>1,597,908</u>
<b>NET BOOK VALUE</b>						
As at 1 April 2021	<u>1,948,940</u>	<u>13,095</u>	<u>43,951</u>	<u>81,560</u>	<u>56,018</u>	<u>2,143,564</u>
As at 31 March 2022	<u>1,891,969</u>	<u>-</u>	<u>39,581</u>	<u>74,842</u>	<u>44,851</u>	<u>2,051,243</u>

The Net Book Value of Tangible Fixed Assets includes an amount of £35,143 (2021: £52,633) in respect of assets held under Hire Purchase Contracts.

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
<b>10 DEBTORS - amounts falling due within one year</b>		
Fees Receivable	511,462	424,404
Prepayments	105,619	102,672
Accrued Income and other debtors	112,194	146,549
	<u>£729,275</u>	<u>£673,625</u>
<b>11 CREDITORS - amounts falling due within one year</b>		
Bank Loans (Note 14)	62,187	69,865
Trade Creditors	128,757	120,162
Taxation and Social Security Costs	123,380	109,511
Department of Social Security Personal and Mobility Allowances Held	9,462	7,877
Obligations under Finance Leases	8,530	24,122
Accruals and deferred income	228,927	221,297
Other Creditors	44,215	31,785
	<u>£605,458</u>	<u>£584,619</u>
The Hire Purchase Contracts are secured on the assets concerned		
<b>12 CREDITORS - amounts falling due after more than one year</b>		
Bank Loans (Note 14)	1,039,044	1,108,828
Obligations under Finance Leases	8,087	12,060
	<u>£1,047,131</u>	<u>£1,120,888</u>

The Hire Purchase Contracts are secured on the assets concerned and are repayable by instalments and the amount of those instalments which are payable between two and five years is £8,087 (2021 - £12,060).

13 RESTRICTED FUNDS	Balance as at	Incoming Resources	Outgoing Resources	Transfer from Unrestricted Funds	Balance as at
	01-Apr 2021				31-Mar 2022
	£	£	£	£	£
Wayfield Road					
Repairs fund	55,963	20,122	( 24,676)	-	51,409
Family Services:					
Family Support Current (formerly BLP)	16,772	92,766	( 106,264)	-	3,274
Family Services Future	63,313	109,976	( 93,684)	-	79,605
Butlers Park Way (repairs)	42,131	22,269	( 18,431)	-	45,969
175 Albatross Avenue (repairs)	7,724	2,159	( 913)	-	8,970
Brompton House (repairs)	10,141	36,296	( 22,304)	-	24,133
Jemmett Road	400	-	( 400)	-	-
Newton Close	3,183	-	( 811)	-	2,372
Newton 2	27,444	13,500	( 40,944)	-	-
Homersham (repairs)	32,651	31,152	( 26,714)	-	37,089
The Flat, River Drive (repairs)	4,322	3,030	( 1,564)	-	5,788
Lock Street	870	-	( 470)	-	400
Woodville	1,127	-	-	-	1,127
Ashford Resource Centre	385	-	-	-	385
Brompton House	1	-	( 1)	-	-
Beaver Lane	419	-	-	-	419
Curlew	60	-	-	-	60
COVID-19 rapid testing fund	11	26,222	( 26,233)	-	-
Infection control fund	-	68,873	( 68,873)	-	-
General	1,681	-	( 250)	-	1,431
	<u>£ 268,598</u>	<u>£ 426,365</u>	<u>£ ( 432,532)</u>	<u>£ -</u>	<u>£ 262,431</u>

**Family Services**

This represents funds raised and donations received towards the costs of running family services supported by the Trust. Funding from Big Lottery Fund has now ceased.

**Butlers Park Way (repairs)**

This fund is for future repairs to the building at Butlers Park Way

**175 Albatross Avenue (repairs)**

This fund is for future repairs to the building at 175 Albatross Avenue

**Brompton House (repairs)**

This fund is for future repairs to the building at Brompton House

**Homersham (repairs)**

This fund is for future repairs to the building at Homersham

**Infection control grant**

This fund is for COVID-19 infection control expenditure

**COVID-19 rapid testing fund**

This fund is for COVID-19 rapid testing expenditure

**The Flat, River Drive (repairs)**

This fund is for future repairs to the building at The Flat, River Drive

**THE KENT AUTISTIC TRUST**  
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**NOTES TO THE ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2022**

**Woodville**

This represents a donation for use at Woodville Close.

**Curlew**

This represents a donation for use at Curlew Close.

**Ashford Resource Centre**

This represents a donation for use at the Ashford Resource Centre.

**Brompton House**

This represents a donation for use at Brompton House.

**Beaver Lane**

This represents a donation for use at Beaver Lane.

**Newton Close**

This represents a donation for use at Newton Close.

**Newton 2**

This represents a donation for use at the proposed Newton 2 project.

**Lock Street**

This represents a donation for use at Lock Street.

**Jemmett Road**

This represents a donation for use at Jemmett Road.

**General**

This represents a donation for website development within the Kent Autistic Trust.

**Wayfield Road funds**

The Repairs Fund is for future repairs to the flats at Wayfield Road.

**14 BANK LOANS**

The Bank Loans are secured by way of first Legal charges over the Company's Freehold Land and Building situated at 14, High Street, and 21, High Street, Brompton, Gillingham, Kent, Lock Street, Gillingham, Kent, Manor House, Ashford, Kent and Woodville Close, Canterbury. The Bank Loans are repayable by instalments and the amount of those instalments which are payable after five years is £758,943 (2021 - £801,788).

**15 OPERATING LEASE COMMITMENTS**

The Trust has total future minimum annual lease payments under non-cancellable operating leases, as set out below:-

	2022	2021
	£	£
Operating Leases on Land and Buildings which expire:		
Within one year	-	-
Two - five years	-	-
After more than five years	<u>195,602</u>	<u>191,308</u>
	<u>£ 195,602</u>	<u>£ 191,308</u>

**16 CONTINGENT LIABILITIES**

There were no Contingent Liabilities as at 31 March 2022 (2021 - £Nil).

**17 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	2,051,243	-	2,051,243
Current Assets	2,516,856	-	2,516,856
Current Liabilities	( 343,027)	( 262,431)	( 605,458)
Long Term Liabilities	<u>( 1,047,131)</u>	<u>-</u>	<u>( 1,047,131)</u>
2022 Total	<u>£ 3,177,941</u>	<u>£ ( 262,431)</u>	<u>£ 2,915,510</u>
2021 Total	<u>£ 3,059,030</u>	<u>£ ( 268,598)</u>	<u>£ 2,790,432</u>

**18 RESERVE MOVEMENTS**

	Unrestricted Reserves £
Balance brought forward	2,521,834
Result for year	131,245
Transfer between funds	-
	<u>£ 2,653,079</u>

**THE KENT AUTISTIC TRUST**  
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NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
<b>RECONCILIATION OF NET INCOME / (EXPENDITURE) TO</b>		
<b>19 NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	125,078	172,240
Adjustments for:		
Depreciation charges	179,275	179,829
Loss/(profit) on the sale of fixed assets	(10,139)	6,634
(Increase)/decrease in debtors	(55,650)	(195,255)
Increase / (decrease) in creditors	44,110	146,899
<b>Net cash provided by (used in) operating activities</b>	<b>£ 282,674</b>	<b>£ 310,347</b>

	2022	2021
	£	£
<b>20 ANALYSIS OF CASH AND CASH EQUIVALENTS</b>		
Cash and bank in hand	1,787,581	1,678,750
<b>Total cash and cash equivalents</b>	<b>£ 1,787,581</b>	<b>£ 1,678,750</b>

<b>21 ANALYSIS OF CHANGES IN NET DEBT</b>				
	At start of year	Cashflows	New finance leases	At end of year
	£	£	£	£
Cash	1,678,750	<u>108,831</u>	-	1,787,581
		108,831		
Loans falling due within one year	(69,865)	7,678	-	(62,187)
Loans falling due after more than one year	(1,108,828)	69,784	-	(1,039,044)
Finance lease obligations	<u>(36,182)</u>	<u>33,815</u>	<u>(14,250)</u>	<u>(16,617)</u>
<b>TOTAL</b>	<u>463,875</u>	<u>220,108</u>	<u>(14,250)</u>	<u>669,733</u>

**THE KENT AUTISTIC TRUST**

England & Wales - Charity number 801965

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# Accounts

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REGISTERED NUMBER 02404983

**THE KENT AUTISTIC TRUST**  
**AUDITED ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2021**

**THE KENT AUTISTIC TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**

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**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**COMPANY INFORMATION**

**CHARITY NUMBER:** 801965

**COMPANY NUMBER:** 2404983

**DIRECTORS AND TRUSTEES:**

Helen Jones  
Victoria Sampson  
Gary Warner  
Laura Blair  
Nicola August  
Martin Connolly  
Phil White  
John Fosker

**REGISTERED OFFICE:**

14 High Street  
Brompton  
GILLINGHAM  
Kent ME7 5AE

**AUDITORS:**

Messrs. Jeffrey Altman & Company  
Chartered Accountants  
Wayman House  
141 Wickham Road  
Shirley  
CROYDON  
Surrey CR0 8TE

**BANKERS:**

Barclays Bank PLC.  
263-265, High Street  
CHATHAM  
Kent ME4 4BZ

**SOLICITORS:**

Messrs. Keene Marsland  
6 Clanricarde Gardens  
TUNBRIDGE WELLS  
Kent TN1 1PH

**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES**

The Directors and Trustees herewith present their Report and the Audited Financial Statements of the Charity for the year ended 31 March 2021.

Legal and Administrative Information set out on page one forms part of this Report. The Financial Statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities Second Edition.

**CONSTITUTION**

The Kent Autistic Trust is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Kent Autistic Trust is a Company Limited by Guarantee. The governing body and ultimate authority of the Trust is the Board of Directors. The Trust is registered as a charity and the Directors are the Trustees. The Trustees are appointed by the Membership. Nominations are invited prior to the Annual General Meeting but the Board may also co-opt members. Members so co-opted must offer themselves for election at the next AGM. A proportion of Members must retire on rotation but may offer themselves for re-election at the AGM, in accordance with the Articles of Association.

Some Trustees, however appointed, are presently either parents or siblings of people with Autism. This is not a prerequisite however and anyone who has an interest in autism and has the necessary talents and dedication can be a Board Member.

The Trustees, who are volunteers, decide strategic policy and set priorities. The Trustees also monitor the actions and performance of the professional staff.

Potential Trustees are invited to apply from the membership of the charity. Applicants are invited to attend a Board meeting and explanation and guidance is given on the role of a Trustee in the Kent Autistic Trust. Trustees are provided with guidance publications from the National Council for Voluntary Organisations and information about best practice from the Charities Commission and The Code of Governance for the Voluntary and Community Sector. Trustees are invited to attend the Trust Induction Training week.

When considering where to focus, the Trustees have regard to the Charity Commission's guidance on public benefit and what this means for The Kent Autistic Trust.

**DIRECTORS AND TRUSTEES**

The Directors of the charitable Company, The Kent Autistic Trust, are its Trustees for the purposes of charity law and throughout this Report are collectively referred to as the Trustees. The Board is led by joint Chairs, Helen Jones and Nicola August.

The Trustees who served during the year are listed below:

Nicola August  
Laura Blair  
Martin Connolly  
John Fosker  
Helen Jones  
Rasheed Said – Resigned 14.12.2021  
Victoria Sampson

Andrew Warner - Retired 17.12.2021  
Gary Warner  
Phil White

In accordance with the Articles of Association Nicola August, Helen Jones, and Victoria Sampson are due to retire by rotation.

Nicola August, Helen Jones and Victoria Sampson, being eligible, offer themselves for re-election.

Mr Andrew Warner has retired from the Board, and Mr Rasheed Said has resigned. The Board thank them both for their valuable service with the Trust.

#### SENIOR MEMBERS OF STAFF

The Trustees delegate the day-to-day management of the charity to the Chief Executive Officer, Christine Edwards-Daem and her team.

### 1. Objectives and Activities

The aims of the Trust are:

- To develop specialised living support and day vocational support services for people with autism
- To provide support and advocacy services for people with autism
- To identify and represent all people with autism in Kent and Medway
- To define their needs and stimulate services to fulfil those needs

### 2. Achievements and Performance

#### 2.1 The Trust Service

The Trust continues to provide a variety of support services and accommodation for people with autism, developing new services, flexibly and in response to identified need.

We have maintained the following quality assurance standards:

- Care Quality Commission – registered status with only GOOD and OUTSTANDING ratings.
- Trustee visits and reports – these were very positive
- Feedback from the people we support, their parent/carers/families and funding authorities - feedback questionnaires six monthly provided positive feedback

During this year, we provided living and day vocational support for 100 people.

The average number of full-time employee equivalents (including casual and part time staff) during the year was 236 (2020: 231 FTE).

Our total charitable income increased to £8,160,069 in the year. (2020: £7,451,386).

The surplus for the year is £172,240.

2020-2021 was the first year of the pandemic and all our resources and efforts were focussed on ensuring that people and staff were as safe and happy as possible. The service changed from community based and ready for expansion to retractions and consolidation. Lockdowns meant that there had to be a shift in our resources, and approaches supported by a dynamic workforce and senior management team enabled us to achieve some excellent outcomes despite this traumatic predicament.

The Trust was also instrumental in driving national policy through our active presence in key trade associations and our own internal success in creating policies and rules that ensured effective safety. The Leaders Council of Great Britain and Northern Ireland wrote to us to congratulate us on our efforts during the pandemic and making valuable contributions nationally.

2020 was an unprecedented challenging year but despite the obvious dangers there were some highlights as well. We became quickly experienced in virtual meetings and this allowed good and regular contact with our workforce, The Board, trade associations and our social care partners. This allowed us to collaborate, plan and agree a range of initiatives which paid off for the social care sector and our own Charity.

Fundraising for capital projects was completely stopped in its tracks but we were successful in attracting COVID grants for a range of equipment and activities both from the local authority and other national funders.

We are proud to be recognised by the Care Quality Commission as a good and outstanding provider which is above the average national rating for care providers. This continuing external review and recognition informs the operations of the Trust as well as providing a basis for assessing the performance of the Trust. We were in the top 14 BEST services in Kent which is a proud recognition.

During the pandemic we continued to have a low staff turnover which is something to be very proud about. Our workforce is our most valuable asset. Our continuous investment in staff support, staff engagement and training is paying off for the Charity and its beneficiaries. We are still paying staff above the National Minimum Wage to reflect the specialist and demanding skill set the job requires but in addition we ensure that job satisfaction is maximised through being able to make a true difference by making sure resources are available and support is effective and successful.

#### FUNDRAISING:

The Fundraising arm is now well established, and our full-time fundraiser has raised enough funds to support the family support services until May 2022 and has also contributed to enhancing the present provision.

## 2.2 New Developments

Newton 2: we are considering our options in view of the pandemic and the impact on the building trade which has meant more expensive building materials and in addition a shortage of basic building materials.

A 6<sup>th</sup> flat has now been built at Wayfield which will allow a 6<sup>th</sup> Tenant to move in.

## 2.3 Support and Advocacy Services

Family Support is funded entirely by fundraising so our efforts and focus will be about maximising the income to keep this valuable service available to the Kent and Medway Autistic Community.

Following the cessation of the Big Lottery Fund grants, we have been successful in our aim to secure enough funding through our own fundraising efforts for the continuation of this service provision until at least May 2022.

Family Support is provided by 2 professionals, one focuses on children and families, while the other addresses the needs of adults and their families. Both staff combined reach out to over 5000 people and their families every year.

## 2.4 Representing People with Autism In Kent

Family Support have been successful in representing people on the spectrum in a range of activities including training, advice, and support.

Our Positive Behavioural Support team, Head of Care and Family Support have provided training to local authorities, including local councillors, parents and other public bodies such as the police, hospitals, job centres etc.

## 2.5 Risk

The Trustees and the senior management team are continuously assessing both the risk and opportunities in the changing landscape of the care sector.

The CEO is an active Board member of the Kent Integrated Care Alliance and the Autism Alliance, and this allows the Board to have up to date information and influence at both local and national level through trade association meetings. We are a member of the All Parliamentary Group on Autism (APPGA) advisory group and also a member of the Parliamentary Review, which gives us an opportunity to influence legislation and proposed legislation.

The Finance team and CEO continue to negotiate with the local authorities for increases that reflect the costs in respect of NMLW, pensions and general cost of living increases.

The Charity has established committees in a range of areas including Finance, Housing, Quality of Service, Fundraising and Safeguarding. These committees allow Trustees to have a more in depth look at the information and data and identify threats and opportunities in a more detailed way.

The Trust's financial position still compares favourably with similar charitable organisations in the sector, but the Board and the senior management team continue to review and assess the financial strategy regularly given the turbulent climate in the care sector.

The senior team have also achieved cost savings in areas that do not affect the service delivery so that essential increases to staff wages can be achieved successfully, therefore ensuring stability and retention.

As ever, our ongoing focus is always to keep delivering the quality we strive for and the outcomes we expect for the people we support

## 3. Financial

### 3.1 Overview

The following table summarises the financial position of the Trust as at 31 March 2021:

	Year ended 31 March 2021	Year ended 31 March 2020
Income	£8,160,069	£7,451,386
Expenditure	£7,987,829	£7,375,609
Surplus/(deficit)	£172,240	£75,777
Net assets	£2,790,432	£2,618,192

The main source of income continues to be fees charged to Local Authority Social Services; additional important secondary sources in the financial year were Housing Benefit and Health Authority funding.

### 3.2 Reserves Policy

The Trust aims to have reserves that ensure that it has sufficient working capital, bearing in mind the relative timing of receipts from Local Authorities and ongoing expenditure.

Free reserves equivalent to eight weeks' worth of (unrestricted) turnover is considered to provide an adequate level of working capital.

This means that, for 2021, cash reserves in the region of £1,153,322 are required. As at 31 March 2021, actual unrestricted free cash reserves, calculated as total cash at bank less restricted funds, were £1,410,152, above target. (2019/20 £1,314,498)

## 4. The Future

### 4.1 Our Objectives for the Future

- To seek additional suitable premises to further increase the number of people we can support
- To continue to develop flexible personalised support services for people with autism
- To continue to improve the quality of opportunity available to people with autism
- To provide value for money, good quality, individualised services with support for people based on person centred planning
- To provide training and facilitate workshops and seminars on autism
- To continue our Family Support Service

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Company and of the net income of the Company for that period. In preparing those financial statements, the Directors are required to

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the recommendations of SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements.
- State whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

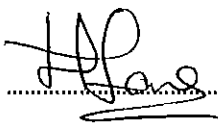
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the Company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as Director in order to make himself or herself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

AUDITORS

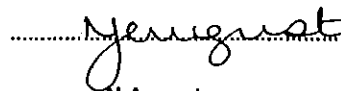
The auditors, Jeffrey Altman & Company will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:



.....

H Jones  
Director and Trustee



.....

N August  
Director and Trustee

18<sup>th</sup> February 2022

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE KENT AUTISTIC TRUST

**Opinion**

We have audited the financial statements of The Kent Autistic Trust (the charitable company) for the year ended 31 March 2021 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of the significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Policy)".

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 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 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 *Auditor's 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 Financial Reporting Council's (FRC's) Ethical Standard, 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 Kent Autistic Trust's ability to continue as a going concern for a period of at least 12 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 other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the director's report included within the trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE KENT AUTISTIC TRUST (continued)

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 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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

The engagement partner ensured that the engagement team collectively has the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the Charity through discussions with Trustees and other management, and from our knowledge and experience of the Charity sector.

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or operations of the Charity.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal documents and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement including obtaining an understanding of how fraud might occur, by:

Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships; tested journal entries to identify unusual transactions; assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to: agreeing financial statement disclosures to underlying supporting documentation, reading the minutes of the meetings of those charged with governance; enquiring of management as to actual and potential litigation and claims; and reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the Charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

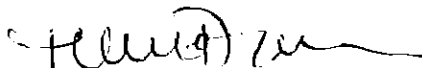
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities 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 auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

Wayman House  
141, Wickham Road  
Shirley  
CROYDON  
Surrey CR0 8TE  
18 February 2022

  
Mikaela Altman F.C.A.  
Senior Statutory Auditor  
for and on behalf of Jeffrey Altman & Company  
Statutory Auditors and Chartered Accountants

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	2021 Restricted Funds £	Total £	2020 Unrestricted Funds £	Restricted Funds £	Total £
<b>INCOMING RESOURCES</b>							
Incoming resources from generated funds:							
Donations and legacies		295,851	-	295,851	22,925	-	22,925
Other trading activities		939	-	939	1,235	-	1,235
Income from Investments		2,546	-	2,546	5,397	-	5,397
Income from Charitable activities		<u>7,496,593</u>	<u>364,140</u>	<u>7,860,733</u>	<u>7,193,188</u>	<u>228,641</u>	<u>7,421,829</u>
Total Income and endowments	3	<u>7,795,929</u>	<u>364,140</u>	<u>8,160,069</u>	<u>7,222,745</u>	<u>228,641</u>	<u>7,451,386</u>
<b>RESOURCES EXPENDED</b>							
Expenditure on raising funds:	4	23,999	-	23,999	4,962	-	4,962
Expenditure on Charitable activities	4	7,618,641	345,189	7,963,830	7,103,263	267,384	7,370,647
Governance costs	4	-	-	-	-	-	-
Total resources expended		<u>7,642,640</u>	<u>345,189</u>	<u>7,987,829</u>	<u>7,108,225</u>	<u>267,384</u>	<u>7,375,609</u>
<b>NET INCOME/(EXPENDITURE)</b>		153,289	18,951	172,240	114,520	(38,743)	75,777
Transfers between funds	18	<u>(22,515)</u>	<u>22,515</u>	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		130,774	41,466	172,240	114,520	(38,743)	75,777
Fund balances at 1 April 2020 / (2019)		<u>2,391,060</u>	<u>227,132</u>	<u>2,618,192</u>	<u>2,276,540</u>	<u>265,875</u>	<u>2,542,415</u>
Fund balances at 31 March 2021 / (2020)		<u>£ 2,521,834</u>	<u>£ 268,598</u>	<u>£ 2,790,432</u>	<u>£ 2,391,060</u>	<u>£ 227,132</u>	<u>£ 2,618,192</u>

**CONTINUING OPERATIONS**

None of the Charity's activities were acquired or discontinued during the above two financial years.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 20 form part of these accounts.

**THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET AS AT 31 MARCH 2021**

	Notes	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	9		2,143,564		2,236,802
<b>CURRENT ASSETS</b>					
Debtors	10	673,625		478,370	
Cash at Bank and in Hand		<u>1,678,750</u>		<u>1,541,630</u>	
		<u>2,352,375</u>		<u>2,020,000</u>	
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year	11	<u>584,619</u>		<u>431,128</u>	
<b>NET CURRENT ASSETS</b>			<u>1,767,756</u>		<u>1,588,872</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			3,911,320		3,825,674
<b>LIABILITIES</b>					
Creditors: Amounts falling due after more than one year	12		<u>1,120,888</u>		<u>1,207,482</u>
<b>NET ASSETS</b>			<u>£ 2,790,432</u>		<u>£ 2,618,192</u>
<b>REPRESENTED BY:</b>					
<b>Unrestricted funds</b>					
General funds	18		2,521,834		2,391,060
<b>Restricted funds</b>					
	17		<u>268,598</u>		<u>227,132</u>
			<u>£ 2,790,432</u>		<u>£ 2,618,192</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 18th February 2022 and signed on their behalf by:

.....  
Ms N August

.....  
Ms H Jones

The notes on pages 13 to 20 form part of these accounts

THE KENT AUTISTIC TRUST  
(A COMPANY LIMITED BY GUARANTEE)

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	19	<u>310,347</u>	<u>330,911</u>
<i>Net cash provided by (used in) operating activities</i>			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from the sale of property, plant and equipment		-	12,855
Purchase of property, plant and equipment		<u>( 72,885)</u>	<u>( 185,982)</u>
<i>Net cash provided by (used in) investing activities</i>		<u>( 72,885)</u>	<u>( 173,127)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayments of borrowing		<u>( 76,920)</u>	<u>( 69,619)</u>
Repayments of finance lease obligations		<u>( 23,422)</u>	<u>( 28,897)</u>
<i>Net cash provided by (used in) financing activities</i>		<u>( 100,342)</u>	<u>( 98,516)</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD</b>		137,120	59,268
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD</b>	20	1,541,630	1,482,362
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD</b>		<u>£ 1,678,750</u>	<u>£ 1,541,630</u>

THE KENT AUTISTIC TRUST  
 (A COMPANY LIMITED BY GUARANTEE)  
 NOTES TO THE ACCOUNTS FOR THE  
 YEAR ENDED 31 MARCH 2021

## 1. STATUTORY INFORMATION

The Charity is a Company limited by guarantee, registered in England and Wales and has no share capital. The liability of each member in the event of winding up is limited to £1. The company's registered number and registered office can be found on the Company Information page.

## 2. ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently by the Charity in the preparation of its Accounts.

### (a) Basis of preparation

The Accounts have been prepared in accordance with the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities SORP (FRS 102) second edition effective 1st January 2019 and applicable Accounting Standards and under the Historical Cost Convention and in accordance with the accruals concept of accounting, whereby both income and expenditure are recognised as they are earned and incurred. The Trustees also have regard to the Charity Commission's guidance on public benefit. Although the Trust has been impacted by the COVID-19 lockdown restrictions, both prior to and after the balance sheet date, it has been in receipt of the relevant grant funding support available to it and has continued to operate to provide services to its service users, albeit in a modified and COVID-secure way. On this basis the Trustees consider it is appropriate to continue to prepare the Accounts on a going concern basis.

### (b) Fixed Assets and Depreciation

Tangible Fixed Assets are stated at either purchase price, open market value or capitalized at the value at which the gift was included in income, less a charge for depreciation calculated at the following rates on the straight line basis, so as to write them off over their estimated useful lives.

Freehold Land and Buildings	-	2% per annum
Improvements to Leasehold Properties	-	20% per annum
Office Equipment	-	20% - 33.33% per annum
Equipment, Furniture, Fixtures and Fittings	-	20% per annum
Motor Vehicles	-	25% per annum

### (c) Charitable Income

Incoming resources (including housing benefit, residential and day care services fees, independent living allowance, supporting people allowances, personal allowances, other trading receipts and bank interest) are recognised in the Accounts once the Charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of the incoming resources can be measured with sufficient reliability.

Conversely, credit is taken in the Accounts for Donations, Legacies and Grants only when they are actually received by the Charity.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds.

### (d) Taxation

As a registered Charity, the Trust is not liable to taxation on its income. Recovery is made of tax credits attributable to receipts under Gift Aid. In accordance with the Charities SORP (FRS102), reference to Taxation is not made in the Statement of Financial Activities as there has been no activity under that heading in either this accounting period or the preceding accounting period.

### (e) Leases

Where the Charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a 'finance lease'. The asset is recorded in the Balance Sheet as a tangible Fixed Asset and is depreciated over its estimated useful life. Future instalments under such leases, net of finance charges, are included within Creditors. Rentals payable are apportioned between the finance element, which is charged to the Statement of Financial Activities and the capital element which reduces the outstanding obligation for future instalments. All other leases are accounted for as 'operating leases' and the rental charges are charged to the Statement of Financial Activities over the period in which the cost is incurred.

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(f) Funds Accounting

Charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
  
- *Designated funds* - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that 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.

(g) Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimation of the proportion of time spent on those activities.

Charitable activities include expenditure associated with the provision of information, advice and support, and include both the direct costs and support costs relating to those activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Further explanation of the nature and purpose of each fund is included in the Notes to the Financial Statements.

(h) Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

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## J. TOTAL INCOME AND ENDOWMENTS

	2021			2020		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
<b>Donations and legacies</b>						
Subscriptions	385	-	385	750	-	750
Donations and grants (including COVID grants)	295,466	-	295,466	22,175	-	22,175
	<u>295,851</u>	<u>-</u>	<u>295,851</u>	<u>22,925</u>	<u>-</u>	<u>22,925</u>
<b>Other trading activities</b>						
Training	939	-	939	1,235	-	1,235
Sales of handcraft	-	-	-	-	-	-
	<u>939</u>	<u>-</u>	<u>939</u>	<u>1,235</u>	<u>-</u>	<u>1,235</u>
<b>Income from Investments</b>						
Interest receivable	2,546	-	2,546	5,397	-	5,397
<b>Incoming from</b>						
<b>Charitable activities</b>						
Residential and Day Care Service Fees	6,776,738	-	6,776,738	6,510,132	-	6,510,132
Department of Social Security SDA Receipts	9,714	-	9,714	9,683	-	9,683
Independent Living Allowance receipts	210,011	-	210,011	207,031	-	207,031
Housing Benefit & Domiciliary Care receipts	445,291	99,242	544,533	416,415	88,936	505,351
Fuel duty rebate	7,085	-	7,085	11,004	-	11,004
Personal Allowances	11,841	-	11,841	22,954	-	22,954
Minibus contributions	13,030	-	13,030	14,552	-	14,552
Other	22,883	-	22,883	1,417	-	1,417
Family Services	-	123,198	123,198	-	129,383	129,383
General funds	-	141,700	141,700	-	10,322	10,322
	<u>£ 7,496,593</u>	<u>£ 364,140</u>	<u>£ 7,860,733</u>	<u>£ 7,193,188</u>	<u>£ 228,641</u>	<u>£ 7,421,829</u>

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## 4 ANALYSIS OF TOTAL EXPENDITURE

Costs directly allocated to activities	2021			2020				
	Costs of generating funds £	Service Provision £	Other information & support £	Total £	Costs of generating funds £	Service Provision £	Other information & support £	Total £
Direct costs and materials	-	808,734	-	808,734	-	688,227	-	688,227
Salaries and other direct labour costs	-	5,924,823	-	5,924,823	-	5,498,534	-	5,498,534
Travel and accommodation	-	24,904	-	24,904	-	33,539	-	33,539
Communications	-	120,600	-	120,600	-	122,214	-	122,214
Premises costs	-	403,820	-	403,820	-	400,083	-	400,083
Legal & professional costs	-	39,839	-	39,839	-	71,455	-	71,455
Audit fees	-	8,713	-	8,713	-	7,799	-	7,799
Fundraising Expenses	23,999	-	-	23,999	4,962	-	-	4,962
Training and development	-	59,055	-	59,055	-	62,773	-	62,773
Depreciation	-	179,829	-	179,829	-	170,622	-	170,622
(Profit) / loss on disposal of fixed assets	-	6,634	-	6,634	-	(12,442)	-	(12,442)
Other Costs	-	29,849	-	29,849	-	37,505	-	37,505
Personal Allowances	-	11,841	-	11,841	-	22,954	-	22,954
Family Services	-	-	163,885	163,885	-	-	166,859	166,859
Restricted Funds	-	-	119,308	119,308	-	-	18,790	18,790
Independent Living & Domiciliary Care	-	-	61,996	61,996	-	-	81,735	81,735
	£ 23,999	£ 7,618,641	£ 345,189	£ 7,987,829	£ 4,962	£ 7,103,263	£ 267,384	£ 7,375,609

## 5 ALLOCATION OF SUPPORT COSTS AND OVERHEADS

Support and overhead costs are allocated between the three expenditure categories (fundraising activities, service provision and other information and support activities, as set out in Note 4 above). Governance costs are those support costs which relate to the strategic and day to day management of a charity. The bases of allocation used are:

- a) time: based on the proportion of time spent by the relevant staff members.  
b) direct allocation; where a cost is wholly attributable to a particular activity.  
c) salaries: this is proportionate to staff salaries where costs are related to the employment of staff.

	Basis	2021			2020		
		Direct costs £	Support and overhead costs £	Total £	Direct costs £	Support and overhead £	Total £
Direct costs and materials	Direct allocation	737,821	70,913	808,734	625,104	63,123	688,227
Salaries and other direct labour costs	Salaries	5,312,116	612,707	5,924,823	4,931,728	566,806	5,498,534
Travel and accommodation	Direct allocation	14,495	10,409	24,904	26,678	6,861	33,539
Communications	Direct allocation	70,098	50,502	120,600	79,093	43,121	122,214
Premises costs	Direct allocation	398,210	5,610	403,820	393,393	6,690	400,083
Legal & professional costs	Direct allocation	10,018	29,821	39,839	38,329	33,126	71,455
Audit fees	Direct allocation	-	8,713	8,713	-	7,799	7,799
Fundraising Expenses	Direct allocation	-	23,999	23,999	-	4,962	4,962
Training and development	Direct allocation	43,608	15,447	59,055	55,677	7,096	62,773
Depreciation	-	179,829	-	179,829	170,622	-	170,622
(Profit) / loss on disposal of fixed assets	-	6,634	-	6,634	(12,442)	-	(12,442)
Other Costs	Direct allocation	18,232	11,617	29,849	19,105	18,400	37,505
Personal Allowances	-	11,841	-	11,841	22,954	-	22,954
Family Services	Time	160,886	2,999	163,885	163,860	2,999	166,859
Restricted Funds	-	119,308	-	119,308	18,790	-	18,790
Independent Living & Domiciliary Care	Time	40,996	21,000	61,996	63,939	17,796	81,735
		£ 7,124,092	£ 863,737	£ 7,987,829	£ 6,596,830	£ 778,779	£ 7,375,609

## 6 STAFF COSTS AND TRUSTEES REMUNERATION

	2021	2020
	£	£
Salaries and Wages	5,502,116	5,122,901
Social Security Costs	409,854	375,514
	£ 5,911,970	£ 5,498,415
Included within Salaries and Wages are the following costs:		
Employer pension contributions	275,679	251,603
Senior management salaries	391,889	399,724
Included within Social Security Costs are the following costs:		
Senior management social security costs	44,385	44,531

One employee received total emoluments (including employer pension contributions and group life assurance costs) in excess of £80,000 (2020: One more than £80,000). The Trustees were not paid during the year, but were reimbursed for expenses amounting to £nil (2020: £38) relating to the reimbursement of travel, accommodation, training and computer consumables which were necessary costs incurred in order for the Trustees to perform their duties.

## 7 STAFF NUMBERS

The average number of full-time employees, including casual and part-time staff, during the year was:-

	2021	2020
	No.	No.
Activities in the furtherance of the Charity's Objectives:		
Service Provision	234	228
Support and Advocacy	2	3
	236	231

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	2021	2020				
	£	£				
<b>8 NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>						
This is stated after charging/(crediting):						
Auditors' Remuneration - external audit	9,464	7,799				
Bank Interest on Loans and other Advances	36,680	44,765				
Hire Purchase Interest	2,087	2,041				
(Profit) / Loss on Disposal of Tangible Fixed Assets	6,634 (	12,442)				
Depreciation of Tangible Fixed Assets - owned	157,313	146,774				
- under H.P. Contracts	<u>22,516</u>	<u>23,848</u>				
<b>9 FIXED ASSETS</b>						
Tangible						
	Freehold Land and Buildings £	Improvements to Leasehold Properties £	Office Equipment £	Equipment, Furniture Fixtures and Fittings £	Motor Vehicles £	TOTAL £
<b>COST OR VALUATION</b>						
Balance as at						
1st April 2020	2,511,354	113,877	143,412	424,074	337,493	3,530,210
Additions	2,200	-	43,963	24,462	22,600	93,225
Disposals	-	-	( 52,103)	( 1,834)	-	( 53,937)
Balance as at 31st March 2021	<u>2,513,554</u>	<u>113,877</u>	<u>135,272</u>	<u>446,702</u>	<u>360,093</u>	<u>3,569,498</u>
<b>DEPRECIATION</b>						
Balance as at						
1st April 2020	510,686	86,639	107,590	320,433	268,060	1,293,408
Charge for the year	53,928	14,143	30,709	45,034	36,015	179,829
Disposals	-	-	( 46,978)	( 325)	-	( 47,303)
Balance as at 31st March 2021	<u>564,614</u>	<u>100,782</u>	<u>91,321</u>	<u>365,142</u>	<u>304,075</u>	<u>1,425,934</u>
<b>NET BOOK VALUE</b>						
As at 1 April 2020	<u>2,000,668</u>	<u>27,238</u>	<u>35,822</u>	<u>103,641</u>	<u>69,433</u>	<u>2,236,802</u>
As at 31 March 2021	<u>1,948,940</u>	<u>13,095</u>	<u>43,951</u>	<u>81,560</u>	<u>56,018</u>	<u>2,143,564</u>

The Net Book Value of Tangible Fixed Assets includes an amount of £52,633 (2020: £54,810) in respect of assets held under Hire Purchase Contracts.

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	2021	2020
	£	£
<b>10 DEBTORS - amounts falling due within one year</b>		
Fees Receivable	424,404	265,895
Prepayments	102,672	102,317
Accrued Income and other debtors	146,549	110,158
	<u>£673,625</u>	<u>£478,370</u>
<b>11 CREDITORS - amounts falling due within one year</b>		
Bank Loans (Note 14)	69,865	69,411
Trade Creditors	120,162	65,819
Taxation and Social Security Costs	109,511	87,412
Department of Social Security Mobility Allowances Held	7,877	9,238
Obligations under Finance Leases	24,122	17,984
Accruals and deferred income	221,297	154,487
Other Creditors	31,785	26,777
	<u>£584,619</u>	<u>£431,128</u>
The Hire Purchase Contracts are secured on the assets concerned		
<b>12 CREDITORS - amounts falling due after more than one year</b>		
Bank Loans (Note 14)	1,108,828	1,186,202
Obligations under Finance Leases	12,060	21,280
	<u>£1,120,888</u>	<u>£1,207,482</u>

The Hire Purchase Contracts are secured on the assets concerned and are repayable by instalments and the amount of those instalments which are payable between two and five years is £12,060 (2020 - £21,280).

	Balance as at	Incoming Resources	Outgoing Resources	Transfer from Unrestricted Funds	Balance as at
	01-Apr 2020				31-Mar 2021
	£	£	£	£	£
Wayfield Road					
Repairs fund	47,286	9,918	( 1,241)	-	55,963
Family Services:					
Family Support Current (Armedy Dale)	4,575	76,879	( 87,197)	22,515	16,772
Family Services Future	93,682	46,319	( 76,688)	-	63,313
Butlers Park Way (repairs)	36,819	21,976	( 16,664)	-	42,131
175 Albatross Avenue (repairs)	7,479	2,211	( 1,966)	-	7,724
Brompton House (repairs)	34	31,161	( 21,054)	-	10,141
Jennett Road	400	-	-	-	400
Newton Close	3,233	1,760	( 1,810)	-	3,183
Newton 2	4,778	22,666	-	-	27,444
Butlers Park Way	65	-	( 65)	-	-
Homersham (repairs)	21,320	31,038	( 19,707)	-	32,651
The Flat, River Drive (repairs)	2,748	2,938	( 1,364)	-	4,322
Lock Street	870	-	-	-	870
Woodville	1,127	-	-	-	1,127
Ashford Resource Centre	420	-	( 35)	-	385
Brompton House	290	-	( 289)	-	1
Beaver Lane	143	276	-	-	419
Curlew	-	60	-	-	60
COVID-19 rapid testing fund	-	11,349	( 11,338)	-	11
Infection control fund	-	84,371	( 84,371)	-	-
General	1,863	21,218	( 21,400)	-	1,681
	<u>£ 227,132</u>	<u>£ 364,140</u>	<u>£ ( 345,189)</u>	<u>£ 22,515</u>	<u>£ 268,598</u>

**Family Services**

This represents funds raised and donations received towards the costs of running family services supported by the Trust. Funding from Big Lottery Fund has now ceased.

**Butlers Park Way (repairs)**

This fund is for future repairs to the building at Butlers Park Way

**175 Albatross Avenue (repairs)**

This fund is for future repairs to the building at 175 Albatross Avenue

**Brompton House (repairs)**

This fund is for future repairs to the building at Brompton House

**Homersham (repairs)**

This fund is for future repairs to the building at Homersham

**Infection control grant**

This fund is for COVID-19 infection control expenditure

**COVID-19 rapid testing fund**

This fund is for COVID-19 rapid testing expenditure

**The Flat, River Drive (repairs)**

This fund is for future repairs to the building at The Flat, River Drive

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**Woodville**

This represents a donation for use at Woodville Close.

**Curlew**

This represents a donation for use at Curlew Close.

**Ashford Resource Centre**

This represents a donation for use at the Ashford Resource Centre.

**Brompton House**

This represents a donation for use at Brompton House.

**Beaver Lane**

This represents a donation for use at Beaver Lane.

**Newton Close**

This represents a donation for use at Newton Close.

**Newton 2**

This represents a donation for use at the proposed Newton 2 project.

**Butlers Park Way**

This represents a donation for use at Butlers Park Way.

**Lock Street**

This represents a donation for use at Lock Street.

**Jennett Road**

This represents a donation for use at Jennett Road.

**General**

This represents a donation for website development within the Kent Autistic Trust.

**Wayfield Road funds**

The Repairs Fund is for future repairs to the flats at Wayfield Road.

**14 BANK LOANS**

The Bank Loans are secured by way of first Legal charges over the Company's Freehold Land and Building situated at 14, High Street, and 21, High Street, Brompton, Gillingham, Kent, Lock Street, Gillingham, Kent, Manor House, Ashford, Kent and Woodville Close, Canterbury. The Bank Loans are repayable by instalments and the amount of those instalments which are payable after five years is £881,171 (2020 - £972,706).

**15 OPERATING LEASE COMMITMENTS**

The Trust has total future minimum annual lease payments under non-cancellable operating leases, as set out below:-

	2021	2020
	£	£
Operating Leases on Land and Buildings which expire:		
Within one year	-	-
Two - five years	-	-
After more than five years	191,308	180,552
	<u>£ 191,308</u>	<u>£ 180,552</u>

**16 CONTINGENT LIABILITIES**

There were no Contingent Liabilities as at 31 March 2021 (2020 - £Nil).

**17 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	2,143,564	-	2,143,564
Current Assets	2,352,375	-	2,352,375
Current Liabilities	( 316,021)	( 268,598)	( 584,619)
Long Term Liabilities	<u>( 1,120,838)</u>	-	<u>( 1,120,838)</u>
2021 Total	<u>£ 3,059,030</u>	<u>£ ( 268,598)</u>	<u>£ 2,790,432</u>
2020 Total	<u>£ 2,845,324</u>	<u>£ ( 227,132)</u>	<u>£ 2,618,192</u>

**18 RESERVE MOVEMENTS**

	Unrestricted Reserves £
Balance brought forward	2,391,060
Result for year	153,289
Transfer between funds	<u>( 22,515)</u>
	<u>£ 2,521,834</u>

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	2021	2020
	£	£
<b>RECONCILIATION OF NET INCOME / (EXPENDITURE) TO</b>		
<b>19 NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	172,240	75,777
Adjustments for:		
Depreciation charges	179,829	170,622
Loss/(profit) on the sale of fixed assets	6,634	(12,442)
(Increase)/decrease in debtors	(195,255)	146,291
Increase / (decrease) in creditors	146,899	(49,337)
Net cash provided by (used in) operating activities	<u>£ 310,347</u>	<u>£ 330,911</u>

	2021	2020
	£	£
<b>20 ANALYSIS OF CASH AND CASH EQUIVALENTS</b>		
Cash and bank in hand	<u>1,678,750</u>	<u>1,541,630</u>
Total cash and cash equivalents	<u>£ 1,678,750</u>	<u>£ 1,541,630</u>

<b>21 ANALYSIS OF CHANGES IN NET DEBT</b>				
	At start of year	Cashflows	New finance leases	At end of year
	£	£	£	£
Cash	1,541,630	<u>137,120</u>		- 1,678,750
		137,120		
Loans falling due within one year	( 69,411)	( 454)		- ( 69,865)
Loans falling due after more than one year	( 1,186,202)	77,374		- ( 1,108,828)
Finance lease obligations	( 39,264)	23,422	( 20,340)	( 36,182)
<b>TOTAL</b>	<u>246,753</u>	<u>237,462</u>	<u>( 20,340)</u>	<u>463,875</u>