

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 6th flat has now been built at Wayfield which will allow a 6th 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.

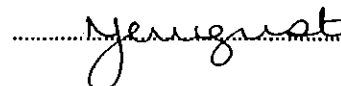
AUDITORS

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

18th 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 directors' report included within the trustees' 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.

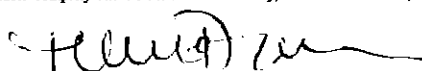
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. 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 £
INCOMING RESOURCES							
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>
RESOURCES EXPENDED							
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>
NET INCOME/(EXPENDITURE)		153,289	18,951	172,240	114,520	(38,743)	75,777
Transfers between funds	18	<u>(22,515)</u>	<u>22,515</u>	-	-	-	-
NET MOVEMENT IN FUNDS		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	£
FIXED ASSETS							
Tangible Assets	9			2,143,564			2,236,802
CURRENT ASSETS							
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>		
LIABILITIES							
Creditors: Amounts falling due within one year	11	<u>584,619</u>			<u>431,128</u>		
NET CURRENT ASSETS				<u>1,767,756</u>			<u>1,588,872</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				<u>3,911,320</u>			<u>3,825,674</u>
LIABILITIES							
Creditors: Amounts falling due after more than one year	12			<u>1,120,888</u>			<u>1,207,482</u>
NET ASSETS				<u>£ 2,790,432</u>			<u>£ 2,618,192</u>
REPRESENTED BY:							
Unrestricted funds							
General funds	18			2,521,834			2,391,060
Restricted funds	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 £
CASH FLOWS FROM OPERATING ACTIVITIES	19	<u>310,347</u>	<u>330,911</u>
<i>Net cash provided by (used in) operating activities</i>			
CASH FLOWS FROM INVESTING ACTIVITIES			
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>
CASH FLOWS FROM FINANCING ACTIVITIES			
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>
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		137,120	59,268
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	20	1,541,630	1,482,362
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD		<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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 YEAR ENDED 31 MARCH 2021

(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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YEAR ENDED 31 MARCH 2021

3. TOTAL INCOME AND ENDOWMENTS

	Unrestricted Funds £	2021 Restricted Funds £	Total £	Unrestricted Funds £	2020 Restricted Funds £	Total £
Donations and legacies						
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>
Other trading activities						
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>
Income from Investments						
Interest receivable	2,546	-	2,546	5,397	-	5,397
Income from						
Charitable activities						
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>

THE KENT AUTISTIC TRUST
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NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2021

4 ANALYSIS OF TOTAL EXPENDITURE

Costs directly allocated to activities

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

		2021				2020		
	Basis	Direct costs	Support and overhead costs	Total		Direct costs	Support and overhead costs	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

THE KENT AUTISTIC TRUST
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NOTES TO THE ACCOUNTS FOR THE
 YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
8 NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR		
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	22,516	23,848
9 FIXED ASSETS		
Tangible		
	Equipment, Furniture Fixtures and Fittings £	Motor Vehicles £
	Office Equipment £	£
	Improvements to Leasehold Properties £	£
	Freehold Land and Buildings £	TOTAL £
COST OR VALUATION		
Balance as at		
1st April 2020	2,511,354	113,877
Additions	2,200	-
Disposals	-	-
Balance as at		
31st March 2021	2,513,554	113,877
DEPRECIATION		
Balance as at		
1st April 2020	510,686	86,639
Charge for the year	53,928	14,143
Disposals	-	-
Balance as at		
31st March 2021	564,614	100,782
NET BOOK VALUE		
As at 1 April 2020	2,000,668	27,238
As at 31 March 2021	1,948,940	13,095

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.

THE KENT AUTISTIC TRUST
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NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
10 DEBTORS - amounts falling due within one year		
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>
11 CREDITORS - amounts falling due within one year		
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		
12 CREDITORS - amounts falling due after more than one year		
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 01-Apr 2020 £	Incoming Resources £	Outgoing Resources £	Transfer from Unrestricted Funds £	Balance as at 31-Mar 2021 £
Wayfield Road					
Repairs fund	47,286	9,918	(1,241)	-	55,963
Family Services:					
Family Support Current (formerly BLE)	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 1

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	(1,120,888)	-	(1,120,888)
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	(22,515)
	<u>£ 2,521,834</u>

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YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
RECONCILIATION OF NET INCOME / (EXPENDITURE) TO		
19 NET CASH FLOW FROM OPERATING ACTIVITIES		
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 £
20 ANALYSIS OF CASH AND CASH EQUIVALENTS		
Cash and bank in hand	1,678,750	1,541,630
Total cash and cash equivalents	<u>£ 1,678,750</u>	<u>£ 1,541,630</u>

	At start of year £	Cashflows £	New finance leases £	At end of year £
Cash	1,541,630	137,120	-	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)
TOTAL	<u>246,753</u>	<u>237,462</u>	<u>(20,340)</u>	<u>463,875</u>