

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
Income	8,435,166	£8,160,069
Expenditure	8,310,088	£7,987,829
Surplus/(deficit)	125,078	£172,240
Net assets	2,915,510	£2,790,432

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.

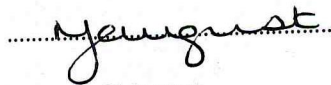
AUDITORS

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. 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 £
INCOMING RESOURCES							
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>
RESOURCES EXPENDED							
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>
NET INCOME/(EXPENDITURE)							
		131,245	(6,167)	125,078	153,289	18,951	172,240
Transfers between funds	18	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,515)</u>	<u>22,515</u>	<u>-</u>
NET MOVEMENT IN FUNDS							
		131,245	(6,167)	125,078	130,774	41,466	172,240
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

		2022	2021
	Notes	£	£
FIXED ASSETS			
Tangible Assets	9	2,051,243	2,143,564
CURRENT ASSETS			
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>
LIABILITIES			
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>
NET CURRENT ASSETS		<u>3,962,641</u>	<u>3,911,320</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
LIABILITIES			
Creditors: Amounts falling due after more than one year	12	<u>1,047,131</u>	<u>1,120,888</u>
NET ASSETS		<u>£ 2,915,510</u>	<u>£ 2,790,432</u>
REPRESENTED BY:			
Unrestricted funds			
General funds	18	2,653,079	2,521,834
Restricted funds			
	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

		2022	2021
	Notes	£	£
	19	<u>282,674</u>	<u>310,347</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Net cash provided by (used in) operating activities</i>			
CASH FLOWS FROM INVESTING ACTIVITIES		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>			
CASH FLOWS FROM FINANCING ACTIVITIES		(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>			
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		108,831	137,120
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	20	<u>1,678,750</u>	<u>1,541,630</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD		<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
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 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.

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YEAR ENDED 31 MARCH 2022

3. TOTAL INCOME AND ENDOWMENTS

	Unrestricted Funds £	2022 Restricted Funds £	Total £	Unrestricted Funds £	2021 Restricted Funds £	Total £
Donations and legacies						
Subscriptions	563	-	563	385	-	385
Donations and grants (including COVID grants)	<u>104,565</u>	<u>-</u>	<u>104,565</u>	<u>295,466</u>	<u>-</u>	<u>295,466</u>
	<u>105,128</u>	<u>-</u>	<u>105,128</u>	<u>295,851</u>	<u>-</u>	<u>295,851</u>
Other trading activities						
Training	11,166	-	11,166	939	-	939
Sales of handicraft	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>11,166</u>	<u>-</u>	<u>11,166</u>	<u>939</u>	<u>-</u>	<u>939</u>
Income from Investments						
Interest receivable	183	-	183	2,546	-	2,546
Incoming from						
Charitable activities						
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	<u>-</u>	<u>108,595</u>	<u>108,595</u>	<u>-</u>	<u>141,700</u>	<u>141,700</u>
	<u>£ 7,897,324</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
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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.

	2022				2021			
	Basis	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	
		£ 7,283,201	£ 1,026,887	£ 8,310,088	£ 7,124,092	£ 863,737	£ 7,987,829	

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

THE KENT AUTISTIC TRUST
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YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
8 NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR		
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	22,566	22,516

9 FIXED ASSETS

Tangible

	Freehold Land and Buildings £	Improvements to Leasehold Properties £	Office Equipment £	Equipment, Furniture Fixtures and Fittings £	Motor Vehicles £	TOTAL £
COST OR VALUATION						
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	-	-	-	(713)	(22,600)	(23,313)
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>
DEPRECIATION						
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	-	-	-	(427)	(6,874)	(7,301)
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>
NET BOOK VALUE						
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
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NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
10 DEBTORS - amounts falling due within one year		
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>
11 CREDITORS - amounts falling due within one year		
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		
12 CREDITORS - amounts falling due after more than one year		
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 01-Apr 2021 £	Incoming Resources £	Outgoing Resources £	Transfer from Unrestricted Funds £	Balance as at 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

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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.

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	195,602	191,308
	<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	(1,047,131)	-	(1,047,131)
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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	2022 £	2021 £
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)	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
Net cash provided by (used in) operating activities	£ 282,674	£ 310,347

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

	At start of year £	Cashflows £	New finance leases £	At end of year £
Cash	1,678,750	108,831	-	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	(36,182)	33,815	(14,250)	(16,617)
TOTAL	463,875	220,108	(14,250)	669,733