

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

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

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

**COMPANY INFORMATION**

**CHARITY NUMBER:** 801965

**COMPANY NUMBER:** 2404983

**DIRECTORS AND TRUSTEES:**

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

**REGISTERED OFFICE:**

14 High Street  
Brompton  
GILLINGHAM  
Kent ME7 5AE

**AUDITORS:**

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

**BANKERS:**

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

**SOLICITORS:**

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

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

**REPORT OF THE DIRECTORS AND TRUSTEES**

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

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

**CONSTITUTION**

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

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

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

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

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

**DIRECTORS AND TRUSTEES**

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

The Trustees who served during the year are listed below:

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

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

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

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

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

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

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

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

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

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

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

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

The aims of the Trust are:

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

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

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

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

We have maintained the following quality assurance standards:

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

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



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

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

The surplus for the year is £40,668.

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

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

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

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

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

#### **FUNDRAISING:**

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

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

## **2.2 New Developments**

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

## **2.3 Support and Advocacy Services**

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

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

## 2.4 Representing People with Autism in Kent

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

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

## 2.5 Risk

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

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

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

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

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

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

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

## 3. Financial

### 3.1 Overview

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

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

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

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

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

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

**CONTINUING OPERATIONS**

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

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

13 to 20 form part of these accounts.



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

**BALANCE SHEET AS AT 31 MARCH 2023**

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

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

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

.....  
 Ms N August

.....  
 Ms H Jones

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

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

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

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

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

**1. STATUTORY INFORMATION**

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

**2. ACCOUNTING POLICIES**

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

(a) Basis of preparation

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

(b) Preparation of accounts on a going concern basis

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

(c) Fixed Assets and Depreciation

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

(d) Charitable Income

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

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

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

(e) Taxation

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

(f) Leases

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

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

(g) Funds Accounting

Charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

- *Designated funds* - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

- *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the Charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

(h) Resources Expended

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

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

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

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

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

(i) Cash and cash equivalents

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



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

3. TOTAL INCOME AND ENDOWMENTS

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

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

#### 4 ANALYSIS OF TOTAL EXPENDITURE

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

#### 5 ALLOCATION OF SUPPORT COSTS AND OVERHEADS

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

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

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

#### 6 STAFF COSTS AND TRUSTEES REMUNERATION

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

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

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

#### 7 STAFF NUMBERS

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

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

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

**Homersham Annexe (repairs)**

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

**Wayfield Road (repairs)**

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

**Woodville**

This represents a donation for use at Woodville Close.

**Curlew**

This represents a donation for use at Curlew Close.

**Ashford Resource Centre**

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

**Brompton House**

This represents a donation for use at Brompton House.

**Beaver Lane**

This represents a donation for use at Beaver Lane.

**Newton Close**

This represents a donation for use at Newton Close.

**Butlers Park Way**

This represents a donation for use at Butlers Park Way

**General**

This represents a general donation for the Kent Autistic Trust.

**14 BANK LOANS**

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

**15 OPERATING LEASE COMMITMENTS**

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

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

**16 CONTINGENT LIABILITIES**

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

**17 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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

**18 RESERVE MOVEMENTS**

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

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

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

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

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

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