

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

THE KENT AUTISTIC TRUST
(A COMPANY LIMITED BY GUARANTEE)

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

REPORT OF THE DIRECTORS AND TRUSTEES

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

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

CONSTITUTION

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

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

DIRECTORS AND TRUSTEES

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

The Trustees who served during the year are listed below:

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

Dee Pickerill
Gary Warner
William Harrison (Date Appointed 28.9.24)

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

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

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

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

MATTERS RESERVED TO THE BOARD OF TRUSTEES

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

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

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

SENIOR MEMBERS OF STAFF

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

1. Objectives and Activities

The aims of the Trust are:

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

2. Achievements and Performance

2.1 The Trust Service

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

We have maintained the following quality assurance standards:

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

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

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

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

The surplus for the year is £39,342.

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

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

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

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

FUNDRAISING:

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

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

2.2 New Developments

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

2.3 Support and Advocacy Services

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

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

2.4 Representing People with Autism in Kent

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

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

2.5 Risk

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

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

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

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

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

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

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

3. Financial

3.1 Overview

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

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

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

3.2 Reserves Policy

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

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

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

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

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

4. Going Concern

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

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

5. The Future

Our Objectives for the Future

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

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

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

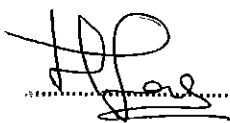
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

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

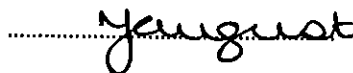
AUDITORS

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

ON BEHALF OF THE BOARD:



H Jones
Director and Trustee



N August
Director and Trustee

25th November 2024

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

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (FRC's) Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on The Kent Autistic Trust's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, including the trustees' report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

THE KENT AUTISTIC TRUST
(A COMPANY LIMITED BY GUARANTEE)

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

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

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

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

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

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

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

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

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

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

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

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

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

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

A further description of our responsibilities is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

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



Mikaela 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 2024**

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

CONTINUING OPERATIONS

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

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

THE KENT AUTISTIC TRUST
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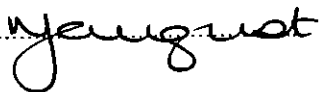
BALANCE SHEET AS AT 31 MARCH 2024

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

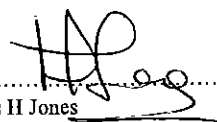
These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

Ms N August



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 2024

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

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

1. STATUTORY INFORMATION

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

2. ACCOUNTING POLICIES

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

(a) Basis of preparation

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

(b) Preparation of accounts on a going concern basis

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

(c) Fixed Assets and Depreciation

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

(d) Charitable Income

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

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

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

(e) Taxation

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

(f) Leases

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

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 YEAR ENDED 31 MARCH 2024

(g) Funds Accounting

Charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
 - *Designated funds* - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
 - *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the Charity.
- Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

(h) Resources Expended

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

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

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

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

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

(i) Cash and cash equivalents

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

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3. TOTAL INCOME AND ENDOWMENTS

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

THE KENT AUTISTIC TRUST
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NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2024

4 ANALYSIS OF TOTAL EXPENDITURE

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

5 ALLOCATION OF SUPPORT COSTS AND OVERHEADS

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

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

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

6 STAFF COSTS AND TRUSTEES REMUNERATION

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

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

7 STAFF NUMBERS

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

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

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

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

THE KENT AUTISTIC TRUST
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NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2024

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

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

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

Family Services

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

Butlers Park Way (repairs)

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

175 Albatross Avenue (repairs)

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

Brompton House (repairs)

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

Homersham (repairs)

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

The Flat, River Drive (repairs)

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

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

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

Woodville
This represents a donation for use at Woodville Close.

Curlew
This represents a donation for use at Curlew Close.

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

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

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

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

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

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

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

14 BANK LOANS

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

15 OPERATING LEASE COMMITMENTS

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

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

16 CONTINGENT LIABILITIES

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

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

18 RESERVE MOVEMENTS

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

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2024	2023
£	£

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)	39,342	40,668
Adjustments for:		
Depreciation charges	137,055	158,666
Loss/(profit) on the sale of fixed assets	(1,800)	878
(Increase)/decrease in debtors	(216,049)	(82,024)
Increase / (decrease) in creditors	48,688	(65,746)
Net cash provided by (used in) operating activities	£ 7,236	£ 52,442

2024	2023
£	£

20 ANALYSIS OF CASH AND CASH EQUIVALENTS

Cash and bank in hand	1,564,530	1,684,811
Total cash and cash equivalents	£ 1,564,530	£ 1,684,811

21 ANALYSIS OF CHANGES IN NET DEBT

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

22 RELATED PARTY TRANSACTIONS

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