

Autism Jersey
Report and Accounts
30 April 2023

Autism Jersey
Report and Accounts for the Year Ended 30 April 2023
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TREASURER'S ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2023

The management team at Autism Jersey continue to perform an outstanding role of managing the charity throughout the year. Our objective at Autism Jersey is to ensure we are able to deliver and provide the essential support and services to every member and the families.

Our focus continues to deliver as much support as we possibly can and to fund more of our charitable objectives through the support services we provide to families and individuals affected by Autism. We are grateful to the many families and the Health & Social Services for placing their trust in our services and for their support throughout the year, which has helped ensure we remain financially sustainable as a charity.

Income and Expenditure

During the year we have benefitted from the plan of action implemented by the management team who, in conjunction with Health and Social Services, have increased the value of contracted services giving positive financial impact during 2023 and will continue to do so in the future. In 2023 Autism Jersey managed to generate a surplus of income over expenditure of £65,250, with the predominant contributing factor being an increase in income from services provided by £201,956.

We would like to extend our thanks to all the trusts, foundations, individuals, and companies who have helped us by giving so generously throughout the year. Without the generosity of our donors and the determination of our fundraisers we would not be able to maintain the charity or provide the services we do to support families. In 2023 we received donations or fundraising contributions of £174,091 compared to £308,188 in 2022. The year-on-year differential relates to a £125k donation in 2022, which is held in reserve for the New Centre.

Expenditure during the year increased in comparison to the prior year, £2,363,657 in 2023 compared to £2,025,668 in 2022. This is largely due to the increase in salary costs. In 2023 the total salaries costs of £1,991,268 (2022: £1,717,840) accounts for approximately 84% of total expenditure. We have taken steps to ensure that our employment packages are up to market rates, which enables us to ensure that we retain, and attract, high quality staff.

Our financial strategy continues to achieve a surplus each year whilst ensuring we can continue to grow and support our charitable objectives through the extension of our services.

Our cash flow remains strong with cash held at the end of the year £1,064,230 (2022: £1,120,690). Over the last number of years, we have been able to demonstrate financial stability and we will continue to look for opportunities to reinvest our services and programmes to continue to support our valued members.

Lastly, we would like to acknowledge and thank Roz Michel for being the rock of our finance team and to welcome Sinead Cullen as our new Finance Manager. We are well resourced for the challenges ahead. Thank you to the management team for their continued support and dedication during the year ensuring that Autism Jersey can continue to grow and provide its unique service and we look forward to the opportunities in 2024.

AUTISM JERSEY

STATEMENT OF TRUSTEES' RESPONSIBILITIES WITH REGARD TO THE ACCOUNTS YEAR ENDED 30 APRIL 2023

The Trustees have elected to prepare accounts for the financial year that show a true and fair view of the state of affairs of Autism Jersey (the "Association") and of the income and expenditure of the Association in accordance with FRS 102 Section 1A.

In preparing the accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Association will continue in operation for the foreseeable future

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Association and enable the Trustees to ensure that the accounts comply with applicable accounting standards and the Association's constitution. The Trustees are responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that the accounts comply with these requirements.



INDEPENDENT ACCOUNTANT'S REVIEW REPORT TO THE EXECUTIVE COMMITTEE OF AUTISM JERSEY

We have reviewed the financial statements of Autism Jersey for the year ended 30 April 2023, which comprise the Statement of Financial Activities, the Statement of Financial Position and the related notes 1 to 15. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Use of Our Report

This report is made solely to the Association's Executive Committee, as a body, in accordance with the terms of our engagement letter. Our review has been undertaken so that we may state to the Executive Committee's members those matters we have agreed with them in our engagement letter and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Executive Committee and the members as a body for our work, or this report or the conclusions we have formed.

Executive Committee's Responsibility for the Financial Statements

As explained more fully in the Statement of Executive Committee Responsibilities set out on page 3, the Executive Committee members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Accountant's Responsibility

Our responsibility is to express a conclusion based on our review of the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised). Engagements to Review Historical Financial Statements and ICAEW Technical Release TECH 09/13AAF Assurance Review Engagements on Historical Financial Statements. ISRE 2400, also requires us to comply with the ICAEW Code of Ethics.

Scope of the Assurance Review

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed additional procedures to those required under a compilation engagement. These primarily consist of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK and Ireland). Accordingly, we do not express an audit opinion on these financial statements. We have performed additional procedures to those required.

The terms of our engagement exclude any requirement to carry out a comprehensive assessment of the risks of material misstatement, a consideration of fraud, laws, regulations and internal controls, and we have not done so. We are not required to, and we do not, express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- so as to give a true and fair view of the state of the affairs as at 30 April 2023, and of its result for the year then ended; and
- in accordance with United Kingdom Generally Accepted Accounting Practice

DocuSigned by:

Moore Stephens

Moore Stephens Audit & Assurance (Jersey) Limited

1 Waverley Place
Union Street
St Helier
Jersey, Channel Islands
JE4 8SG

23 October 2023

Autism Jersey
Statement of Financial Activities
For the year ended 30 April 2023

		Unrestricted	Restricted	Total funds	Restated	Restated	Restated
	Notes	General Fund	Ringfenced	2023	Unrestricted	Restricted	Total funds
		£	Fund	£	General Fund	Ringfenced	Total funds
		£	£	£	£	Fund	2022
		£	£	£	£	£	£
Income and endowments	2a						
Donations	3a	105,878	15,000	120,878	74,337	189,265	263,602
Activities for generating funds	3b	16,867	36,346	53,213	6,024	38,562	44,586
Finance income	3c	111	3,587	3,698	40	430	470
Income from charitable activities / services provided	3d	2,159,502	-	2,159,502	1,957,546	-	1,957,546
Other income	3e	91,616	-	91,616	71,126	-	71,126
Total incoming and endowments		2,373,974	54,933	2,428,907	2,109,073	228,257	2,337,330
Expenditure	2c						
Raising funds	4a	19,531	12,349	31,880	13,160	8,901	22,061
Charitable activities	4b	2,308,054	23,723	2,331,777	1,957,626	45,981	2,003,607
Total expenditure		2,327,585	36,072	2,363,657	1,970,786	54,882	2,025,668
Net movement in funds		46,389	18,861	65,250	138,287	173,375	311,662
Funds brought forward at 1 May		394,589	677,125	1,071,714	256,302	503,750	760,052
Funds carried forward at 30 April		440,978	695,986	1,136,964	394,589	677,125	1,071,714

The notes on pages 7 to 14 form part of the Financial Statements.

Autism Jersey
Statement of Financial Position
As at 30 April 2023

	Notes	2023		Restated 2022
		£	£	£
Fixed Assets				
Tangible fixed assets	5	22,095	16,963	
		22,095	16,963	16,963
Current Assets				
Debtors	6	275,255	130,733	
Cash at bank and in hand	7	1,064,230	1,120,690	
		1,339,485	1,251,423	
Creditors: amounts falling due within one year	8	224,616	196,672	
Net Current Assets		1,114,869	1,054,751	
Net Assets	9	1,136,964	1,071,714	
Restricted Funds				
Ringfenced fund	10	695,986	677,125	
		695,986	677,125	
Unrestricted Funds				
General fund	10	440,978	394,589	
Net Assets	10	1,136,964	1,071,714	

The notes on pages 7 to 14 form part of the Financial Statements.

Approved by the board of Trustees of Autism Jersey and signed on its behalf by:


 Vikki Stafford - Treasurer


 Nick Winsor - Chairman

23rd October 2023
 Date

Autism Jersey

Notes to the Accounts

For the year ended 30 April 2023

1. Statutory Information

Autism Jersey is a Jersey Association established under the constitution dated 24 January 2014. The Association's principal place of business is Century Buildings, Patriotic Place, St Helier, Jersey, JE2 3AF.

2. Basis of Accounting and Accounting Policies

The accounts have been prepared under the historical cost convention and in accordance with Section 1A of Financial Reporting standards 102 ('FRS 102') issued by the Financial Reporting Council. Although the Organisation is not within the scope of the Statement of Recommended Practice applicable to charities, consideration has been given to its recommendation in the preparation of these accounts. The functional currency of the Association is Pounds Sterling because this is the currency of the primary economic environment in which the Association operates. The accounts are also presented in Pounds Sterling.

The Association is considered to meet the definition of a Public Benefit Entity under FRS 102.

a) Income and endowments

Income and endowments comprise the following:

- Donations, both general and specific
- Other trading activities comprising income generated from fundraising
- Income from charitable activities and contracted activities comprising income generated from supported living, full time residential care services and short break services
- Investment income, representing bank deposit interest earned from bank accounts

All incoming resources are included in the Statement of Financial Activities when the Association is legally entitled to the income and the amount can be quantified with reasonable accuracy. Funds from donations and gifts are accounted for when any conditions for receipt have been met and there is reasonable assurance of receipt. All other incoming resources are accounted for on an accruals basis.

b) Tangible fixed assets

Fixed assets are stated at cost less depreciation. Assets are depreciated on a reducing balance basis with a full years depreciation charged in the year of purchase and none during the year of disposal.

Rates used are:

Equipment	20%	reducing balance
Computers	20%	reducing balance
Motor vehicles	20%	reducing balance

Autism Jersey

Notes to the Accounts (continued)

For the year ended 30 April 2023

2. Basis of Accounting and Accounting Policies (continued)

c) Recognition of expenditure

Expenditure is recognised when a liability is incurred.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in the running of events to raise income.
- Charitable activities include expenditure associated with the provision of services and include both the direct costs and support costs relating to these activities.

d) Cash and cash equivalents

Cash includes cash on hand and in banks.

e) Taxation

The Association has been granted exemption from income tax under the provisions of Article 115(a) of the Income Tax (Jersey) Law 1961 provided its income is applied for charitable purposes.

f) Cash flow statement

The Association has taken the exemption available under section 7.1B in FRS 102 Cash Flow Statements, which allows an entity not to prepare a cash flow statement on the basis of size.

g) Fund structure

The Association maintains various types of fund accounts as follows:

General Fund

The general fund comprises amounts not allocated to a ring-fenced fund.

Ringfenced Fund

The ringfenced fund has been set up to hold funds that have been raised or specifically donated to contribute towards the building costs of the new centre for autism in Jersey and for the Swim Bursary for adults with autism.

h) Employee benefits

The Association does not consider any unpaid annual leave to be material and as such has not accrued for any amounts at 30 April 2023 and 30 April 2022.

Autism Jersey

Notes to the Accounts (continued)

For the year ended 30 April 2023

2. Basis of Accounting and Accounting Policies (continued)

i) Going Concern

The accounts have been prepared on a going concern basis. The Association currently runs at an operating profit and therefore does not rely upon donations to ensure its ability to continue as a going concern. If the Association ran an operating deficit, it would call upon capital from its General Fund.

j) Other financial assets

Basic financial assets including debtors and cash at bank are initially recognised at transaction price and subsequently carried at undiscounted amount of the cash and other considerations expected to be received, net of impairment. The Trustees exercise judgement as to the recoverability of debtors and determine when it is appropriate to impair these assets.

k) Financial liabilities

Basic financial liabilities are initially recognised at transaction price and subsequently carried at the undiscounted amount of the cash and other considerations expected to be paid. Financial liabilities are derecognised when the liability is extinguished; that is when the contractual obligation is discharged, cancelled or expired.

Autism Jersey

Notes to the Accounts (continued)

For the Year Ended 30 April 2023

3. Income and Endowments	Unrestricted General Fund	Restricted Ringfenced Fund	Total funds 2023	Restated Unrestricted General Fund	Restated Restricted Ringfenced Fund	Restated 2022
	£	£	£	£	£	£
a) Donations						
Specific donations	-	15,000	15,000	-	189,265	189,265
General donations	105,878	-	105,878	74,337	-	74,337
	<u>105,878</u>	<u>15,000</u>	<u>120,878</u>	<u>74,337</u>	<u>189,265</u>	<u>263,602</u>
b) Activities for generating funds						
Events and fundraising	16,867	36,346	53,213	6,024	38,562	44,586
	<u>16,867</u>	<u>36,346</u>	<u>53,213</u>	<u>6,024</u>	<u>38,562</u>	<u>44,586</u>
Fundraising income is shown as gross. Expenses associated with fundraising events are included in note 4a.						
c) Finance income						
Bank interest	111	3,587	3,698	40	430	470
	<u>111</u>	<u>3,587</u>	<u>3,698</u>	<u>40</u>	<u>430</u>	<u>470</u>
d) Income from charitable activities / services provided						
Short Break Services	273,101	-	273,101	225,037	-	225,037
Supported Living	1,865,299	-	1,865,299	1,707,633	-	1,707,633
Holiday Play Scheme	21,102	-	21,102	24,876	-	24,876
	<u>2,159,502</u>	<u>-</u>	<u>2,159,502</u>	<u>1,957,546</u>	<u>-</u>	<u>1,957,546</u>
e) Other income						
Tax refund	-	-	-	-	-	-
Training courses and sundry income	1,733	-	1,733	4,921	-	4,921
Shop income	89,883	-	89,883	66,205	-	66,205
	<u>91,616</u>	<u>-</u>	<u>91,616</u>	<u>71,126</u>	<u>-</u>	<u>71,126</u>

The specified donations in FY22 (note 3(a)) have been restated to clarify that there were £ zero Unrestricted donations (previously stated as £45,981), and Restricted donations of £189,265 (previously stated as £125,000). See note 16 for an explanation of this amendment.

Autism Jersey

Notes to the Accounts (continued)

For the Year Ended 30 April 2023

4. Expenditure

	Unrestricted General Fund £	Restricted Ringfenced Fund £	Total funds 2023 £	Restated Unrestricted General Fund £	Restated Restricted Ringfenced Fund £	Restated Total funds 2022 £
a) Raising funds						
Fundraising costs	19,531	12,349	31,880	13,160	8,901	22,061
	<u>19,531</u>	<u>12,349</u>	<u>31,880</u>	<u>13,160</u>	<u>8,901</u>	<u>22,061</u>
b) Charitable activities						
Wages and salaries	1,990,018	1,250	1,991,268	1,706,090	11,750	1,717,840
Office costs	95,204	250	95,454	65,987	3,970	69,957
AJ services delivered in the community	49,266	22,223	71,489	53,862	11,661	65,523
Rent & rates	76,974	-	76,974	73,411	-	73,411
Consultancy fees	27,374	-	27,374	17,436	-	17,436
Staff training expenses	21,087	-	21,087	2	18,600	18,602
Bank charges	867	-	867	918	-	918
Other expenses	34,415	-	34,415	29,905	-	29,905
Motor expenses	6,707	-	6,707	4,774	-	4,774
Accountants' review fees	2,000	-	2,000	1,000	-	1,000
Depreciation	4,142	-	4,142	4,240	-	4,240
Write off Fixed Assets	-	-	-	-	-	-
Total cost of charitable activities	<u>2,308,054</u>	<u>23,723</u>	<u>2,331,777</u>	<u>1,957,626</u>	<u>45,981</u>	<u>2,003,607</u>

The FY 2022 expenditure on Charitable activities has been restated to clarify that Unrestricted expenditure was £1,956,626, and Restricted expenditure was £45,981. The total expenditure of £2,002,607 is unchanged. See note 16 for an explanation for this restatement.

The average number of employees (full time equivalents) analysed by function are:

	2023	2022
Supported Living	28	30
Short Break Services	10	11
Management and administration	11	12
	<u>49</u>	<u>53</u>

Included within wages & salaries are pension costs of £24,124 (2022 £20,787) of which £3,272 (2022 £3,510) was payable at year end.

Autism Jersey**Notes to the Accounts (continued)****For the Year Ended 30 April 2023****5. Tangible Fixed Assets**

	Computers	Equipment	Motor	Total
	£	£	Vehicles	£
			£	
At Cost				
At 01.05.22	19,779	20,264	11,995	52,038
Additions	8,990	283	-	9,273
Disposals	-	-	-	-
At 30.04.23	28,769	20,547	11,995	61,311
Accumulated depreciation				
At 01.05.22	12,310	12,059	10,707	35,076
Disposals	-	-	-	-
Charge for the year	2,243	1,640	257	4,140
At 30.04.23	14,553	13,699	10,964	39,216
Net book value				
At 30.04.23	14,216	6,848	1,031	22,095
At 30.04.22	7,469	8,205	1,288	16,963

6. Debtors

	2023	2022
	£	£
Trade debtors	204,034	124,619
Prepayments and other debtors	71,221	6,114
	275,255	130,733

Autism Jersey

Notes to the Accounts (continued)

For the Year Ended 30 April 2023

	2023	2022
	£	£
7. Cash at Bank and In Hand	<u>1,064,230</u>	<u>1,120,690</u>

	2023	Restated 2022
	£	£
8. Creditors: amounts falling due within one year		
Deferred income	118,818	97,516
Trade creditors	105,798	99,156
	<u>224,616</u>	<u>196,672</u>

At April 2022 Deferred income was stated at £142,877. This has been restated to £97,516. See note 16 for the explanation of the £45,361 amendment.

	Unrestricted General Fund	Restricted Ringfenced Fund	Total Funds
	£	£	£
9. Analysis of Net Assets between funds			
Tangible fixed assets	22,095	-	22,095
Net current assets	418,883	695,986	1,114,869
	<u>440,978</u>	<u>695,986</u>	<u>1,136,964</u>

	Restated At 1 May 2022	Incoming resources	Outgoing resources	Transfer between funds	At 30 April 2023
	£	£	£	£	£
10. Movements in funds					
Ringfenced funds	677,125	54,933	(36,072)	-	695,986
Unrestricted funds					
General funds	394,589	2,373,974	(2,327,585)	-	440,978
Total funds	<u>1,071,714</u>	<u>2,428,907</u>	<u>(2,363,657)</u>	<u>-</u>	<u>1,136,964</u>

At April 2022 Ringfenced funds were recorded at £631,764. These have been restated to £677,125. See note 16 for the explanation of the £45,361 amendment.

Autism Jersey
Notes to the Accounts (continued)
For the Year Ended 30 April 2023

11. Controlling Party

There is no ultimate controlling party. The Association is controlled by the Board of Trustees.

12. Related Party Transactions

The Trustees and Officers of the Association receive no remuneration.

During the year, the Association received certain amounts from organisations connected with the Trustees and Officers. These are not separately disclosed as related party transactions as the Trustees and Officers consider they have no significant influence over the receipt of these amounts by the Association and they do not actively solicit donations from the organisations they are connected with.

13. Leases

In August 2019 Autism Jersey entered into a lease for the shop premises at 13 The Parade, St Helier, Jersey at an annual rent of £34,000, with effect from 26 August 2019 to 25 August 2028. On 3 December 2022 Autism Jersey extended its lease (originally entered into on 13 June 2017) for offices at Lot 3, Century Buildings at an annual rental of £45,000 per annum with effect from 1 August 2023 to 31 July 2025.

14. COVID-19

The impact on the Association of the COVID-19 outbreak and the conflict in Ukraine remains unclear. The Trustees continue to monitor the situation, assess the challenges that may arise and endeavour to take appropriate action as matters develop.

15. Jersey Charity Commission

Autism Jersey is a charity registered in Jersey. The Charity Commission number is 32.

16. Restatement

Subsequent to the prior year, specified donations of £27,077 were identified at April 2021, which were being correctly utilised and managed as restricted funds, but were found to be categorised within current liabilities. This mis-categorisation has been corrected, along with restatement of the activity on these accounts during FY22. This restatement affects notes 3, 4, 8 and 10.

