

Charity Registration No. 1124807

Company Registration No. 06472055 (England and Wales)

LEICESTERSHIRE EMPLOYMENT FOR AUTISM TODAY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2018

LEICESTERSHIRE EMPLOYMENT FOR AUTISM TODAY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs CD Leeland Mrs EK Hunt Mr W Kimber
Charity number	1124807
Company number	06472055
Registered office	Gateway House Grove Park Business Centre 4 Penman Way Leicester LE19 1SY
Independent examiner	Tessa Fowler BA FCA C/o HSP Tax & Accounts Ltd Whiteacres Cambridge Road Whetstone Leicestershire LE8 6ZG

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LEICESTERSHIRE EMPLOYMENT FOR AUTISM TODAY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 OCTOBER 2018

The trustees present their report and financial statements for the year ended 31 October 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are:

'The relief of persons with Autistic Spectrum Disorders and/or Learning Disabilities in Leicester and Leicestershire and in particular, but without limiting the foregoing, by providing or assisting in the provision of support in employment.'

LEAT provides specialist support services to clients meeting the above criteria, mainly on an intensive one to one basis, but also through some group activities and social events.

The core programme is providing consultancy support to clients who have funding in place.

There has been no change in these objectives and activities during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the year LEAT undertook the following work and projects:

Consultancy

A holistic and person-centred service providing a wide range of specialist one-to-one support was delivered to service-users who were individually funded by either Leicester City Council or Leicestershire County Council in the form of Direct Payments or Personal Budgets.

Financial review

The financial results are shown on page 4 of these financial statements

LEAT receives regular funding for consultancy services. The trustees regularly review the financial position of the charity and aim to keep reserves sufficient to cover at least three months of ongoing expenses.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Leicester Employment for Autism Today (LEAT) was registered as a Company limited by guarantee on 14 January 2008 and registered as a Charity on 2 July 2008. It is governed by its Memorandum and Articles of Association. On 1 November 2008 LEAT took over the work then being undertaken by the unincorporated charity of the same name.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 OCTOBER 2018*

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs CD Leeland

Mrs EK Hunt

Mr DJ Holder

(Resigned 13 August 2018)

Mr W Kimber

Power to appoint new trustees lies with the Board of Trustees. Trustees are selected for their experience, skills and contacts in a variety of areas and their time is given freely. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Mrs EK Hunt

Trustee

Dated: 27 July 2019

LEICESTERSHIRE EMPLOYMENT FOR AUTISM TODAY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 OCTOBER 2018

The trustees, who are also the directors of Leicestershire Employment For Autism Today for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LEICESTERSHIRE EMPLOYMENT FOR AUTISM TODAY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEICESTERSHIRE EMPLOYMENT FOR AUTISM TODAY

I report to the trustees on my examination of the financial statements of Leicestershire Employment For Autism Today (the charity) for the year ended 31 October 2018.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Tessa Fowler BA FCA

C/o HSP Tax & Accounts Ltd
Whiteacres
Cambridge Road
Whetstone
Leicestershire
LE8 6ZG

Dated: 29 July 2019

LEICESTERSHIRE EMPLOYMENT FOR AUTISM TODAY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2018

		Unrestricted funds 2018 £	Total 2017 £
	Notes		
<u>Income from:</u>			
Charitable activities	2	105,110	131,542
Investments	3	32	23
Total income		<u>105,142</u>	<u>131,565</u>
<u>Expenditure on:</u>			
Charitable activities	4	127,879	133,505
Other	7	2	-
Total resources expended		<u>127,881</u>	<u>133,505</u>
Net expenditure for the year/ Net movement in funds		(22,739)	(1,940)
Fund balances at 1 November 2017		<u>127,265</u>	<u>129,205</u>
Fund balances at 31 October 2018		<u><u>104,526</u></u>	<u><u>127,265</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LEICESTERSHIRE EMPLOYMENT FOR AUTISM TODAY

BALANCE SHEET

AS AT 31 OCTOBER 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	8		772		2
Current assets					
Debtors	9	11,255		18,713	
Cash at bank and in hand		99,283		116,000	
		<u>110,538</u>		<u>134,713</u>	
Creditors: amounts falling due within one year	10	<u>(6,784)</u>		<u>(7,450)</u>	
Net current assets			103,754		127,263
Total assets less current liabilities			<u>104,526</u>		<u>127,265</u>
Income funds					
Unrestricted funds			104,526		127,265
			<u>104,526</u>		<u>127,265</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2018.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 August 2019

Mrs EK Hunt
Trustee

Company Registration No. 06472055

LEICESTERSHIRE EMPLOYMENT FOR AUTISM TODAY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2018

1 Accounting policies

Charity information

Leicestershire Employment For Autism Today is a private company limited by guarantee incorporated in England and Wales. The registered office is Gateway House, Grove Park Business Centre, 4 Penman Way, Leicester, LE19 1SY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised in the Statement of Financial Activities once the the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

LEICESTERSHIRE EMPLOYMENT FOR AUTISM TODAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2018

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	33% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and any other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Operating leases

Rentals payable under operating leases are charged as an expense on a straight line basis over the term of the relevant lease.

LEICESTERSHIRE EMPLOYMENT FOR AUTISM TODAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

2 Charitable activities

	Unrestricted Funds	Total
	2018 £	2017 £
Consultancy income	105,110	131,542

3 Investments

	Unrestricted funds	Total
	2018 £	2017 £
Interest receivable	32	23

4 Charitable activities

	Unrestricted funds	Total
	2018 £	2017 £
Staff costs	98,215	108,724
Depreciation and impairment	386	-
Travel and client activities	7,640	8,333
Rent and serviced offices	8,514	9,350
Rates, light & heat, cleaning and removal costs	-	(21)
Insurance	447	165
Professional fees	9,067	4,571
Telephone	2,247	1,120
Computer and website	737	629
Postage and stationery	144	225
Repairs and renewals	168	146
Sundry expenses	314	263
	127,879	133,505
	127,879	133,505

LEICESTERSHIRE EMPLOYMENT FOR AUTISM TODAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2018

5 Trustees

Included in the figure for professional fees is £3,352 (2017: £Nil) being amounts paid to Mrs CD Leeland, Trustee. This is in respect of professional advisory services provided to the charity. These payments were made in accordance with the provisions of the governing document of the charity.

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2018 Number	2017 Number
	5	8
	=====	=====

Employment costs

	2018 £	2017 £
Wages and salaries	75,907	86,251
Social security costs	2,671	2,794
Other pension costs	19,637	19,679
	=====	=====
	98,215	108,724
	=====	=====

The total employment benefits, including employer pension contributions of the key management personnel amounted to £60,005 (2017: £59,034).

The number of employees whose annual remuneration was £60,000 or more were:

	2018 Number	2017 Number
£60,000 - £69,999	1	-
	=====	=====

7 Other

	Unrestricted funds	Total
	2018 £	2017 £
Net loss on disposal of tangible fixed assets	2	-
	2	-
	=====	=====

LEICESTERSHIRE EMPLOYMENT FOR AUTISM TODAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

8 Tangible fixed assets

	Plant and machinery £
Cost	
At 1 November 2017	5,948
Additions	1,158
Disposals	(5,948)
	<hr/>
At 31 October 2018	1,158
	<hr/>
Depreciation and impairment	
At 1 November 2017	5,946
Depreciation charged in the year	386
Eliminated in respect of disposals	(5,946)
	<hr/>
At 31 October 2018	386
	<hr/>
Carrying amount	
At 31 October 2018	772
	<hr/>
At 31 October 2017	2
	<hr/>

9 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Other debtors	11,255	18,713
	<hr/>	<hr/>

10 Creditors: amounts falling due within one year

	2018 £	2017 £
Other taxation and social security	695	1,035
Trade creditors	5,317	5,636
Other creditors	772	779
	<hr/>	<hr/>
	6,784	7,450
	<hr/>	<hr/>

11 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2018 £	2017 £
Within one year	-	10,055
	<hr/>	<hr/>

LEICESTERSHIRE EMPLOYMENT FOR AUTISM TODAY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2018

11 Operating lease commitments

(Continued)

12 Related party transactions

There were no disclosable related party transactions during the year (2017 - none).