



# Annual Report and Financial Statements

Autism Guernsey LBG

For the year ended 31 December 2023

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# Officers & Administration

<b>Name:</b>	Autism Guernsey LBG
<b>Company number:</b>	55629
<b>Date of incorporation:</b>	17-Sep-12
<b>Guernsey registered charity number:</b>	CH419
<b>Registered address:</b>	Autism Guernsey LBG Island House First Floor (East) La Grande Rue, St Martin, Guernsey, GY4 6RU
<b>Directors:</b>	Andrew Warren (Chairman) Resigned 31/03/24 Jurat Peter Girard (Vice-Chairman) Sean Cheong (Secretary) Nicholas Bachman Dr Nicholas King Jocelyn Dorey Cherry McMillan Andrew Sparks (Treasurer)
<b>Website:</b>	<a href="http://www.autismguernsey.org.gg">www.autismguernsey.org.gg</a>
<b>Bankers:</b>	Lloyds Bank Plc
<b>Directors' &amp; Officers' Liability Insurance:</b>	AIG Europe Limited
<b>Public &amp; Employer's Liability Insurance:</b>	NFU Mutual Insurance Society Limited
<b>The Team:</b>	Julia Watts (Service Manager) Maryke Hauptfliesch (Occupational Therapist) Heath Cogher (Well-being Facilitator) Jackie Lee (Well-being Facilitator) Martine Ellis (Education Manager) Mandy Rowlinson (Office/Fundraising Manager)

## Chairman's Report

The mission for Autism Guernsey established within our Strategic Plan seeks to:

- Ensure a positive future for autism where people can experience new opportunities, develop skills and confidence, and overcome barriers
- Ensure people with autism are at the centre of all the services we provide
- Achieve partnership, working together with businesses, families, communities, other third-sector providers and statutory services.

This mission remains essentially unchanged from the charity's incorporation.

In seeking to carry out this mission, we have adopted the following aims:

- To provide high quality professional services and support
- To raise significantly public awareness and understanding of the autistic spectrum
- To promote joint working initiatives across statutory, third-sector, private and voluntary bodies, including policy development.

We are currently working in conjunction with the Health and Social Care Department of the States of Guernsey on a revision of the States' Autism Framework document, with a view to developing a long-term partnership and common goals. While the documentation of the Framework has been in place for a number of years, delivering the aims and intended outcomes of the Framework remains a work in progress. We hope that the recent revival of a Framework steering group will see a greater focus on, and allocation of resources to, achieving these aims and outcomes.

In our deliberations on addressing the needs of those with autism in the Bailiwick we are greatly assisted by our continuing partnership with the National Autistic Society (NAS), and we are grateful to Catherine Hall of the NAS for her time and valuable input in many areas.

During the year we have offered a broad range of services, clinical and non-clinical, for both adults and children on the autistic spectrum and their families and carers. These service offerings are kept permanently under review to try to best match needs against our limited resources and staff availability. These services have been expanded during 2023 through the appointment of an Education Manager, Martine Ellis, tasked with coordinating our training offerings for all stakeholders. Additional funding from the Social Investment Fund has also enabled the provision of limited diagnostic services for adults, to supplement the under-pressure provision from statutory services. Demand for all Autism Guernsey's services has grown extensively and this is placing increasingly greater pressure on our staff, both in dealing with the additional demands and in making decisions as to which demands can be met.

To assist the communication between staff and Board we have maintained an Operations Sub-Committee of the Board with delegated authority to oversee the day to day operations of the charity. This committee is led by the Chair, Andrew Warren, and has successfully dealt with some of the difficult decisions in resource allocation. Our services continue to be driven by the Services Manager, Julia Watts.

During the year we have had to seek a replacement within our Well-being Facilitators team and have been fortunate to recruit Jackie Lee to the team. We have said goodbye to Katie Sweeney and Martine White, both long-serving members of our team.

As with all organisations, the customer-facing staff need support from an administration that works effectively. For Autism Guernsey, much of this administration is provided by our Office Manager, Mandy Rawlinson, who is very often the first point of contact. Mandy has also continued to organise many aspects of our fundraising activities.

The Treasurer's report provided later in this document gives a comprehensive picture of the charity's financial position. The Board receives timely, high-quality financial information, thanks to the unstinting efforts of our Treasurer, Andrew Sparks.

It can be seen that our income during the year 2023 was £314,168. Our expenses, inevitably, also increased, partly due to the need to increase staff salaries to reflect a high annual rate of inflation. Our reserves were significantly affected by the late payment of several substantial grants, which meant we had to run down our reserves to an uncomfortably low level to cover our ongoing expenses until these grants were received. In one case, the starting date for the grant was put back to when the grant was finally paid, and this meant we were unable to fully replenish our reserves. Our cash position at the end of the year was £264,794.

Nevertheless, we would not be able to provide our current level of services without very generous support from our donors and the hard work of our fundraising team. Our thanks go to all those involved in fundraising for Autism Guernsey during the year, including all involved in the Winter Wonderland and a very successful Puffin Parade and auction.

Any charity where services are necessarily provided by professional, salaried staff will always be in a position where funding those salaries is an ongoing issue. We are particularly grateful to the Lloyds Bank Foundation for the Channel Islands, the Guernsey Community Foundation, the J R Ramplin Trust, the Social Investment Fund and Children in Need, all of whom have played a major role in assisting us with salary costs during the year.

The greatly increased demand for Autism Guernsey's services coupled with, in line with all local charities, the increasing difficulty in obtaining funding through grants and donations, made 2023 a difficult year for the charity. Further difficult decisions on prioritisation of support will need to be made during the next year. That both the quality and quantity of support provided by the charity has remained so high is significantly down to the commitment of our professional staff team and I place on record my gratitude for the outstanding work they do, and for the compassion and consideration with which they deliver services. Much of this work happens outside normal office hours and I am well aware that the staff team often work far more than their contracted hours, as well as undertaking tasks that lie well outside their job descriptions; they have my sincere thanks for this. I also pass on my appreciation for the work of a number of volunteers who help us in specific areas.



Andrew Warren  
Chairman

## Treasurer's Report

Autism Guernsey LGB ("the Charity") saw a reduction of over 12.5% on its 2022 income, (the majority of the loss is down to the donation from Grants from various foundations), but the Charity continues with a diverse source of revenue streams in order to provide the services much needed in the community. The demand and need for our services has never been greater and this places enormous pressure on our team who have to reconcile being unable to give the level of support to our clients they wish to provide, due to the lack of funding we receive. The Charity owes much of our continued success to our dedicated operational team who in turn are supported by our chairman, directors and advisors who worked on behalf of our clients to provide the best level of advice and support given to financial constraints it has to operate under.

### Funding

During the financial year the Charity reported an overall income of £314,168 in its Statement of Financial Activities for the calendar year 2023. Due to the fact that a proportion of these funds are granted for specific purposes, it is appropriate for these funds to only be recognised at the point at which the corresponding service expense is incurred, therefore there is a reducing balance of those 'Grants received in advance' recognised as a liability on the Balance Sheet of £95,025. This figure represents grant funds for which the corresponding service has not yet been provided in its entirety.

Raising funds requires the Charity to be continually imaginative in its activities and 2023 was no exception and the Charity continued to benefit from the puffin parade with an income of £45,881 which has become a biannual event that raises the large majority of our fundraising income and the Charity will continue to look to broaden its fund raising activities to ensure it safeguards its non-grant revenue sources. After the conclusion of the 2022/23 Puffin event the proceeds of which were shared equally between the GSPCA and ourselves, it was agreed we would collaborate again in 2024/25 with a dolphin theme. The high value events such as themed balls and corporate and individual one off fund raisers such as the puffins/goat sponsorships needs to be considered as they usually generate high returns, but that naturally require a substantial time commitment which our administrators and volunteers cannot achieve alone and thought must be given to collaborations from outside our organisation as was achieved with the "Dia De Los Muertos Ball" previously. The ongoing support we receive from the Children in Need Grant secured in 2018 allowed us to offer the expanded services, although sadly we have recently been advised this funding will cease at the end of 2024 as our 2025 application fell at the initial consideration stage, due to the number of years we have been supported combined with the number of applicants. However we have been advised this does not mean we cannot reapply for 2026.

The ongoing challenge remains the funding of the shortfall in grants of those in post and our ongoing expenses such as rent, service charges and operational expenses as many donors and charitable foundations prefer not to cover these intrinsic costs which is vital to the service we offer. The loss of our fund raising Manager early in 2024 places enormous pressure on the remaining staff, board and volunteers as they have previously been responsible for organising and coordinating all fund raising activities during the year, which has in the past generated nearly a quarter of our annual income. The board is therefore reviewing all fund raising streams to identify those that derive the best outcome over time required to achieve.

### Reserves & Investment Policy

Key Ratios	2023	2022
Reserves as % of expenditure	42%	55%
Adjusted reserves as % of expenditure (66% target)	67%	55%
Operational expenditure cover (with no new income resources)	5 Months	7 Months

The current reserve figure has decreased by 25% to £156,407 and the board naturally is concerned over this downward trend which equates to operational expenditure cover down to five months, but they continue to focus on the level of reserves in order to maintain the liquidity of the charity, to ensure its longevity in the light of these difficult and uncertain times, whilst maintaining the fundraising required to retain the level of services provided, with a long-term view of expanding those services further for the benefit of the community as the need increases with the greater awareness of the condition.

The directors continue to investigate investments opportunities in regards to its surplus funds but continues to be restricted by the reluctance of most banks to provide banking facilities to charitable entities, and our relatively low levels of reserves.

#### **Future Plans**

Both the board and operational team continue to aspire for growth in operational terms but due to “grant holidays” (imposed by institutional funders) and general fund raising difficulties are forced to tailor our services to the income that is generated, resulting in reducing the frequency of clubs and client reviews which is deeply frustrating when the need of our services continues to outgrow our ability to be able to finance the needs of the community and currently requires us as a board to be prudent in the projects and expansion the operational team would like us to commit to, but our continued thanks to Julia and her team for their understanding in this regard.

A handwritten signature in black ink, appearing to read 'Andrews Sparks', written in a cursive style.

Andrews Sparks  
**Treasurer**

# Independent Chartered Accountant's Report to the Members of Autism Guernsey LBG

I have examined, without carrying out an audit, the financial statements of Autism Guernsey LBG for the year ended 31 December 2023, as set out on the proceeding pages.

This report is made solely to Autism Guernsey LBG. This review has been undertaken to confirm the reasonableness of the financial statements and for no other purpose.

## Respective responsibilities of directors and independent chartered accountant

The directors are responsible for preparing the financial statements in accordance with the charity's constitution rules and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

My responsibility is to form and express an independent opinion, based on my review of the records.

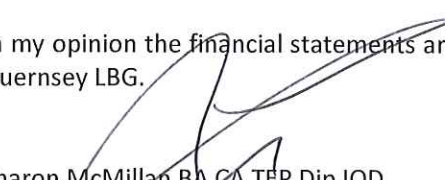
## Basis of opinion

I conducted my examination, which consisted of comparing the financial statements to the accounting records maintained by the charity and making such limited enquiries of the Treasurer as I considered necessary for the purposes of this report.

The examination was not an audit and, accordingly, I do not express an audit opinion on the financial statements. Therefore my examination does not provide any assurance that the accounting records and the financial statements are free from material misstatement.

## Opinion

In my opinion the financial statements are in agreement with the accounting records maintained by Autism Guernsey LBG.



Sharon McMillan BA CA TEP Dip IOD  
The Ochils  
Route De Cobo  
Castel  
Guernsey  
GY5 7UP

Date:

9/10/24



# Income Statement

For the year ended 31 December 2023

	Notes	Total Funds Year ended 31/12/2023	Total Funds Year ended 31/12/2022
<b>Incoming Resources</b>			
Voluntarily generated funds:	1(c)		
Donations – corporate		16,778	25,086
Donations - individuals & community		46,493	46,164
Donations - trust & charitable		2,857	380
Grants	2	173,574	190,960
<b>Total voluntarily generated funds:</b>		<b>239,702</b>	<b>262,590</b>
Activities for generating funds:			
Events & sponsorship		3,333	12,191
Flag days & collections		6,120	985
Fundraising incl. Lottery subscriptions		6,525	7,103
Priority Project related income		12,173	8,166
Puffin Project Income		45,881	61,835
Sundry income		434	785
<b>Total activities for generating funds:</b>		<b>74,466</b>	<b>91,065</b>
<b>Total Incoming Resources</b>		<b>314,168</b>	<b>353,655</b>
<b>Resources Expensed</b>			
For charitable activities:			
Wages & salaries		(262,483)	(258,251)
Advertising & marketing		(210)	(2,474)
Bank charges		(226)	(464)
Charitable donation/redistribution		(176)	(1,234)
Conferences & professional events		(2,402)	(4,647)
Depreciation	3	(4,440)	(4,125)
Insurance		(6,042)	(5,920)
IT & website		(2,668)	(3,349)
Legal & professional fees		(5,855)	(895)
Motor Depreciation		(2,364)	-
Outreach expenses		(3,050)	(4,806)
Priority Project related expenses		(10,469)	(8,779)
Rent & service charges	1(g)	(35,120)	(39,998)
Sundry expenses		(11,725)	(3,986)
Travel & accommodation		(1,216)	(677)
Utilities		(2,375)	(3,700)
<b>Total for charitable activities:</b>		<b>(350,821)</b>	<b>(343,305)</b>
For generation of funds:			
Fundraising costs		(12,243)	(29,253)
Lottery prizes		(1,725)	(1,595)
<b>Total for generation of funds:</b>		<b>(13,968)</b>	<b>(30,848)</b>
<b>Total Resources Expensed</b>		<b>(364,789)</b>	<b>(374,153)</b>
Net surplus/(loss) for the year		(50,621)	(20,499)

The Income Statement includes all gains and losses in the period. All incoming resources and resources expensed derive from continuing operations.

This statement is to be read in conjunction with the Notes to the Financial Statements.

# Statement of Financial Position

As at 31 December 2023

## Assets

### Current Assets

	Notes	31/12/2023	31/12/2022
Cash at bank and in hand		264,794	219,058
Debtors and prepayments	4	8,064	0
<b>Total Current Assets</b>		<b>272,858</b>	<b>219,058</b>

### Fixed Assets

Vehicles, IT hardware & associated software	3	17,016	23,820
<b>Total Fixed Assets</b>		<b>17,016</b>	<b>23,820</b>

<b>Total Assets</b>		<b>289,874</b>	<b>242,877</b>
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## Liabilities

### Current Liabilities

Creditors	5	(38,442)	(35,849)
Grants received in advance	2	(95,025)	-
<b>Total Current Liabilities</b>		<b>(133,467)</b>	<b>(35,849)</b>

<b>Total Liabilities</b>		<b>(133,467)</b>	<b>(35,849)</b>
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<b>Net Assets</b>		<b>156,407</b>	<b>207,028</b>
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### Represented by:

Current year earnings		(50,621)	(20,277)
Retained earnings		207,028	227,306
<b>Total Funds</b>		<b>156,407</b>	<b>207,028</b>

Approved by the board of directors and signed on its behalf by:



David Harry (Appointed 6<sup>th</sup> August 2024)  
Chairman



Andrew Sparks  
Treasurer

This statement is to be read in conjunction with the Notes to the Financial Statements.

# Notes to the Financial Statements

For the year ended 31 December 2023

## 1. Accounting Policies

These financial statements are for Autism Guernsey LBG ("the Charity"), a registered charitable company limited by guarantee. The Charity is registered as a Guernsey Registered Charity in accordance with The Charities etc. (Guernsey and Alderney) Ordinance 2021 (Ordinance); and The Charities etc. (Amendments, Exemptions, Governance and Specified Amount) Regulations, 2022 (Regulations) and is also registered as a charity with the Association of Guernsey Charities.

### a) Basis of preparation

The financial statements have been prepared under the historical cost convention and on a going concern basis.

### b) Reserves

All general reserve funds are available for use at the discretion of the directors in furtherance of the general objectives of the Charity.

Designated reserves represent unrestricted funds allocated by the directors against specific charitable projects.

Restricted funds, those being granted to the charity for a specified purpose are accounted for as a liability, recognised over time only as the corresponding expense or service is provided. In the opinion of the directors this represents a true reflection of the conditions under which grants are made by third party donors for a specified purpose. An alternative method would be to recognise such funds through the Income Statement immediately and thence in reserves.

### c) Incoming resources

All incoming resources are included in the Income Statement when the Charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntarily generated fund income is received by way of grants, donations and gifts and is included in full in the Income Statement when receivable;
- Grants, where entitlement is conditional on the delivery of a specific performance by the charity, are initially recognised as a liability and released to the Income Statement only as the corresponding expense is suffered or service provided and
- Material donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

### d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred:

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity.
- All costs are allocated between the expenditure categories of the Income Statement on a material basis designed to reflect the use of the resource.

# Notes to the Financial Statements (continued)

For the year ended 31 December 2023

## e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write-off the cost of each asset over its expected useful life. Impairment reviews are carried out as and when evidence comes to light that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence or other relevant factors.

<i>Useful Lives</i>	<i>Years</i>
Fixtures & fittings	5
Office equipment & furniture	5
Vehicles	5
IT hardware & associated software	3
Software licences	3

## f) Foreign currency

Transactions denominated in foreign currencies are converted at the exchange rate current at the transaction date. Foreign currency receivables and payables are converted at exchange rates current at balance date. Foreign exchange gains or losses are included as income or expenses respectively in the Income Statement.

## g) Leases

### *Operating leases*

Operating leases are those leases where all the risks and benefits are substantially retained by the lessor. Lease payments are expensed in the periods the amounts are payable.

## h) Debtors

Debtors are initially measured at their estimated realisable value and subsequently measured at amortised cost using the effective interest method. Bad debts are written off in the period in which they are identified, if applicable.

## i) Creditors

Creditors are initially measured at their estimated settlement value and subsequently measured at amortised cost using the effective interest method.

## 2. Incoming resources - Grants

Grants are made for specific projects and are recognised by the Charity as incoming resources only as the corresponding expense is suffered or over a defined timeline representing the period of activity related to the grant. The total unrecognised portions of all grants at the period-end are recognised on the Statement of Financial Position as a liability.

## Notes to the Financial Statements (continued)

For the year ended 31 December 2023

### 2. Incoming resources - Grants

	Total Received 2023	Total Recognised 2023	Liability Unused 2023
Total grants received during the period			
Children in Need	33,333	33,333	
J Ramplin Trust	37,530	9,375	28,125
Victoria Hospital	1,420	1,420	
Guernsey Community Foundation	55,350	18,450	36,900
Swallow Trust	38,000	8,000	30,000
Social Investment Fund	90,496	90,496	
Lloyds	12,500	12,500	
	<b>268,599</b>	<b>173,574</b>	<b>95,025</b>

### 3. Fixed Assets

Vehicles, IT hardware & associated software

For the year ended 31 December 2022

For the year ended 31 December 2022	Cost	Opening Value	Purchases	Adj	Depreciation	Closing Value
Total Computer Equipment	31,120.06	16,508.28	2,133.26	10,539.83	4,114.07	3,987.64
Total Office Equipment & Furniture	8,310.13	249.00	8,061.13	7,847.31	10.78	452.04
Total Vehicles	19,380.00	0.00	19,380.00	0.00	0.00	19,380.00
<b>Total</b>	<b>58,810.19</b>	<b>16,757.28</b>	<b>29,574.39</b>	<b>18387.14</b>	<b>4,124.85</b>	<b>23,819.68</b>

For the year ended 31 December 2023	Cost	Opening Value	Purchases	Disposals	Depreciation	Closing Value
Total Computer Equipment	31,120.06	3,987.64	0.00	0.00	3,987.64	0.00
Total Office Equipment & Furniture	8,310.13	452.04	0.00	0.00	452.04	0.00
Total Vehicles	19,380.00	19,380.00	0.00	0.00	2,364.28	17,015.72
<b>Total</b>	<b>58,810.19</b>	<b>23,819.68</b>	<b>0.00</b>	<b>0.00</b>	<b>6,803.96</b>	<b>17,015.72</b>

All other fixtures & fittings, office equipment and furniture were donated to the Charity and have a net book value of nil. The adjustment in 2022 was made in order to reconcile the assets book value to the actual bookkeeping.

#### 4. Debtors and prepayments

	31 December 2023	31 December 2022
Grants and donations receivable	-	-
Prepayments	8,064	-
General debtors	-	-
<b>Total debtors and prepayments</b>	<b>8,064</b>	<b>-</b>

Grants and donations receivable relate to monies awarded to the Charity during the period but were only received post period end.

#### 5. Creditors

	31 December 2023	31 December 2022
General Creditors	22,472	18,756
Income Tax/Social Security	15,970	17,093
<b>Total creditors</b>	<b>38,442</b>	<b>35,849</b>

#### 6. Employees

No employee received emoluments of more than £60,000. The number of employees at the period-end was 5 (2022: 7) of which only two were full time. The Charity did not operate any pension scheme for its employees in 2023, but they will implement one in 2024. During the period the Charity also funded some bank staff, on a part-time basis, to assist with the delivery of various charitable activities.

#### 7. Directors' Emoluments

No member of the board of directors received any form of emoluments during the period nor was entitled to do so. Expenses incurred by such persons are reimbursed when directly related to the activities of the Charity. Amounts reimbursed for the period in this respect amounted to less than £2,000.

No director or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the period.

#### 8. Income Tax

The Charity is zero-rated for corporate taxation in the Bailiwick of Guernsey.

#### 9. Audit

The directors have elected to waive the requirement for a statutory audit for the year ended 31 December 2023 and as such these financial statements have not been audited. Instead the directors have commissioned an independent reporting accountant to perform an examination of the financial statements. The Independent Accountant's Report is on page 10.

#### 10. Subsequent Events

There are no material subsequent events which require disclosure in the financial statements, other than the continued operations and raising of further funding from various donors and sources.



