



Annual Report and Financial Statements

Autism Guernsey LBG

For the year ended 31 December 2018

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Officers & Administration

Name:	Autism Guernsey LBG
Company number:	55629
Date of incorporation:	17 September 2012
Guernsey registered charity number:	373
Registered address:	Autism Guernsey LBG Island House First Floor (East) La Grande Rue, St Martin's Guernsey GY4 6RU
Directors:	Jurat Steven Morris (Chairman) Jurat Peter Girard (Vice-Chairman) Tony Corbin (Treasurer) Sean Chong (Secretary) Nicholas Bachman Andrew Warren Adrian Datta (resigned 30 May 2018) Natalie Gaudion (appointed 7 August 2019)
Websites:	www.autismguernsey.org.gg
Bankers:	Lloyds Bank Plc
Directors' & Officers' Liability Insurance:	AIG Europe Limited
Public & Employer's Liability Insurance:	NFU Mutual Insurance Society Limited

The Team

Julia Watts
Autism Services Manager

Anne Blondel
Outreach co-ordinator

Martine White
***Family support worker
co-ordinator***

Katie Sweeney
Family support worker

Mandy Morris
Office 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 earlier years.

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

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

During 2018 we have particularly sought to understand the thinking of the Health and Social Care Department of the States of Guernsey in its approach to care for those on the autistic spectrum, with a view to developing a long-term partnership.

This work has, we believe, improved our mutual understanding, but the goals established within the Autism Framework remain some way off. In part we recognise that this is due to the level of effort required in order to establish the residential unit which is being constructed alongside the Nouvelle Maritaine facility.

We hope that in future years we will see a greater focus on driving forward the broader aims of the Autism Framework.

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.

Services

During the year we have offered a broad range of services for both adults and children on the autistic spectrum and their families and carers. These service offerings are kept permanently under review to try and best match needs against our limited resources and staff availability.

To assist the communication between staff and Board we have established an Operations Committee of the Board with delegated authority to control the day to day operations of the charity. This committee is very ably led by Operations Director, Andrew Warren and has proven successful in dealing with some of the difficult decisions in resource allocation.

During 2018 we had to accept the resignation of our clinical director, Adrian Datta, who found his private practice potentially at conflict with his role as a director of AG. Fortunately, we were able to persuade Adrian to accept the defined role of special advisor to the Board, so that his specialist knowledge and oversight of our staff team has not been lost to the organisation.

Our services continue to be driven by the Autism Services Manager, Julia Watts, with adult services being managed by the Outreach Coordinator, Anne Blondel.

During the year we have had to seek a replacement for one of our family support workers and have been fortunate to recruit Martine White. Martine and Katie Sweeney have driven our services for young people.

Chairman's Report (continued)

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 Administration Manager, Mandy Morris who is also, very often, the first point of contact for service users. An available friendly voice at the end of the telephone makes a big difference to our service users. During the year Mandy has also accepted responsibility for many aspects of our fundraising activity, some of which were previously contracted out and we greatly appreciate her efforts in this area of AG's activity.

To add further to the team's workload, we moved offices during the year and are now established in an office suite above St Martin's garage. The new office provides considerably more space than our previous accommodation and we expect to share the space with Action for Children at some point during 2019. As a way of improving facilities but controlling costs we think this a useful development. The extra space has also allowed us to offer facilities to the Guernsey Disability Alliance without charge. We are grateful to our landlord, St Martins Garage Ltd and their agents, Mawson Collins who have provided us with a suitable lease at reasonable rates, and we were also assisted by Savills who provided us with professional services on a pro- bono basis.

Financial performance

The Treasurer's report provided later in this document gives a comprehensive picture of the charity's financial position. The Board consistently receives financial information which is both timely and of high quality and I am very grateful for the efforts of our treasurer, Tony Corbin, in this regard.

It can be seen that our income during the year 2018 was £284,692, an increase of £31,828 over the corresponding figure for 2017. Our expenses also increased, largely as a result of the increased rental for our new premises, but even with the increased expenses our cash position at the end of the year shows a healthy increase to £218,819.

This outcome could not have been achieved without extremely generous support from our donors and the very hard work of our fundraising team, ably led by Nick Bachmann. During the year we were fortunate to be selected as the charity to benefit from the "Day of the Dead" ball, and this one event made a major contribution. Our thanks are due to Nadia Newton and Claire Wakefield who organised the ball which contributed circa £25,000 to our funds, a fantastic result.

A charity, such as Autism Guernsey, 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, the Guernsey Community Foundation, the J R Ramplin Trust and Children in Need all of whom have played a major role in assisting us with salary costs during the year.

Summary

2018 has been a successful year for Autism Guernsey and the Board is comfortable that with continuing prudent control of expenditure and the generosity of all our supporters, we can continue to provide services for those on the autistic spectrum in a sustainable manner. With each passing year we see an increase in demand, leading to some difficult decisions as to what support can be provided.

None of these services would be possible without the commitment of our professional staff team and I place on record my admiration for their passion and their gentle and compassionate care for our service users. Much of the work carried out happens outside normal office hours and I am well aware that the staff team often work far more than their contracted hours, for which I sincerely thank them all.

Beyond the Board and staff team we also have a number of volunteers who help us in specific areas and whose efforts are greatly appreciated.

Jurat Steven Morris
Chairman

Treasurer's Report

Autism Guernsey LBG ("the Charity") has enjoyed a record year in meeting its objectives and continuing to provide much needed services. This ongoing success would not have been possible without the incredible amount of donations and grants we have received during the year. We also need to give thanks to our dedicated operational team who are also supported by an equally focused board of directors and advisors. Following the successful application to BBC Children in Need, we were able to expand our service offering to children on, or affected by those on, the autistic spectrum.

The Charity has ended the year in a healthy position on all fronts: service delivery, staff and financially. The pressures of ongoing funding are considered one of the Charity's key risks and this remained so throughout 2018. Nevertheless the Charity's financial statements evidence a robust financial position and performance, with carefully managed expenditure and growing reserves that will allow the Charity to continue providing valuable services to the community whilst also enabling potential expansion of its services based on the needs of the Bailiwick of Guernsey in the future.

Funding

During the year the Charity raised £224,219 (2017: £252,667) from a variety of local sources, predominantly corporate donations and charitable grants, on a cash receipts basis. Much of these funds are granted for specific purposes and so it is appropriate these resources are recognised only at the point at which a corresponding service expense is suffered. Under this fundamental accounting principle £284,692 (2017: £252,864) has been recognised as incoming resources in the Statement of Financial Activities, whilst a reducing balance of 'Grants received in advance' is recognised as a liability on the Balance Sheet, representing grant monies already received by the Charity for which the corresponding service has not yet been provided in full.

2018 continued to be a challenging year for the Charity from a financial resources perspective, however with a careful eye on our operating expenses and a focus on fundraising we managed to finish the year with a healthy profit. This was largely thanks to the Dia De Los Muertos ball held in October which raised c. £25,000 for the Charity - A personal thanks goes out to Nadia Newton and Claire Wakefield for organising a spectacular event and for selecting Autism Guernsey as their chosen charity this year.

Key Figures

There are many recognised ratios and key performance indicators used by charities to ensure sound financial management. The board of Autism Guernsey receives detailed quarterly management accounts which include a summary of such pertinent ratios and key performance indicators, as well as detailed financial information including cash flow and budgetary reporting.

During 2018 the Board have made a very focussed effort in targetting an adjusted reserves level to ensure the Charity could continue to be sustainable for a further 12 months period without any further funding, and I am delighted to say

Key ratios:	2018	2017
Reserves as % of expenditure	80%	55%
Adjusted reserves as % of expenditure (66% target)	104%	70%
Operational expenditure cover (with no new incoming resources)	12 months	9 months
Total service spend	£205,764	£185,354
As % of total spend	92%	86%
Total fundraising costs as % of incoming resources recognised (<20% target)	3%	8%

Treasurer's Report (continued)

The Charity has achieved a ratio of 92% (2017: 86%) when comparing service spend to total spend, this is a further increase over the prior year largely due to the full yearly impact of two part-time staff members to deliver services to children, as funded by the BBC Children in Need grant. A large proportion of the non-service spend has been on the employment of our part-time office manager who ensures our client facing staff spend less time doing administrative tasks and more time face-to-face with our service users. We continue to find funding salaries to be a challenge as many donors or charitable foundations will not cover these costs. However, our fundraising goes from strength to strength, and whilst we'd like to see an increase in subscriptions, our newly launched lottery has the potential to provide a steady income stream.

Reserves & Investment Policy

By maintaining an adequate level of reserves the board hope to reduce the vulnerability due to uncertain incoming resources without impacting the level of service delivery. Reserve levels are never prescriptive and must be judged and set with regard to the individual charity and the strategic activities it is performing. Due to the recognition of any grant monies received-but-not-yet-utilised as a liability rather than income, the reserve levels are kept lower than they would be otherwise. Note 7 to the financial statements illustrates the impact that immediate recognition of all grants as income would have on reserves. As shown above, this alternate method results in an adjusted reserve cover of 104% (2017: 70%), or the ability to cover 12 months of operational expenditure (2017: 9 months). At the time of writing we have continued to maintain the level at 12 months through careful monitoring of costs and ensuring a strategic focus on all resource expenditure. Many thanks to Julia Watts for her patience and understanding in this regard.

The directors have continued to investigate options for investment of surplus funds but have concluded that given the early stages of the Charity's development, the low level of reserves and the need to remain financially agile, combined with the poor returns on any short to medium-term deposits, the time is not right to make such commitments of the Charity's cash reserves. This decision will be monitored at regular intervals in case circumstances change favourably.

Future Plans

The directors, with assistance of the staff, will continue to strategically review the services offered by the Charity in order to ensure the optimum mix of services are provided to the community in a manner which is financially sustainable. The directors continue to seek sources of regular incoming funds, independent of charitable funding, as this is becoming increasingly vital to ensure the Charity can remain sustainable whilst also delivering on the ever growing demands for our services.

It is also with a heavy heart that in August 2019 I officially stood down from the role of Treasurer for the Charity, having carried the mantle for the past 5 years. I am delighted to say that I have passed the duty to the more than capable, Natalie Gaudion. I am confident that under Natalie's guidance the Charity will continue to go from strength to strength and the financial operations will continue to evolve and develop as the Charity grows into the future. Many thanks to my fellow directors for their fantastic support over the past 5 years, and I look forward to continuing my role on the Board and assisting Nick Bachmann with the ever so important fundraising activities.

Tony Corbin ACA
Treasurer

Directors' Report

Autism Guernsey LBG is a charitable company limited by guarantee, incorporated on 17 September 2012. The Charity was established under a Memorandum of Incorporation which established its objects and powers and is governed under its Articles of Incorporation. In the event of the Charity being wound up members are required to contribute an amount not individually exceeding £1.

The Charity is a registered Guernsey Registered Charity in accordance with The Charities & Non Profit Organisations (Registration) (Guernsey) Law, 2008 and also registered as a charity with The Association of Guernsey Charities.

The Board

All directors give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in Note 9.

The Charity's core purpose is to support those directly and indirectly touched by autism spectrum conditions in the Bailiwick of Guernsey. The directors seek to ensure that the needs of the Charity are appropriately reflected through the makeup of the board. For general good order, financial and business skills are also well represented on the board. In an effort to maintain this broad skill mix, directors are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to board changes, individuals are approached to offer themselves for nomination.

Risk Management

Significant external risks to funding have led to the development of a comprehensive strategic plan and detailed budget which demand the diversification of funding activities and resulting service provision.

Internal control risks are minimised by the implementation of procedures for authorisation of all service projects and underlying financial transactions.

The Charity holds a comprehensive public & employer's liability insurance policy.

Organisational Structure

The Charity's Articles of Incorporation allow for a maximum of ten directors. The board of directors is responsible for the strategic direction and policy of the Charity. As at the period-end the board had six members (details of whom are given on page 2) from a variety of personal and professional backgrounds relevant to the work of the Charity.

A scheme of delegation is in place and day-to-day responsibility for the provision of services rests with the Autism Services Manager. The Autism Services Manager is responsible for ensuring that the Charity delivers the services specified, that key performance indicators are met, for the day-to-day operational management of the office, individual supervision of the staff team and ensuring that they continue to develop their skills and working practices in line with good practice. The Autism Services Manager regularly attends board meetings and provides an operational report to the board on a monthly basis.

Directors' Report (continued)

Responsibilities of the Directors

The directors are responsible for preparing financial statements for each financial period which give a true and fair view, in accordance with applicable Guernsey law, of the state of the affairs of the Charity and of its incoming resources and application of resources, including income and expenditure for that period. In preparing those financial statements, the directors should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the Charity will continue on that basis.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with The Companies (Guernsey) Law, 2008. The directors 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.

The directors confirm that they have complied with the above requirements and best practice recommendations in preparing the financial statements. The directors have elected to prepare financial statements that show a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime ("FRS 105").

Statement

Board members, who are directors for the purpose of Guernsey law, who served during the year and up to the date of this report, are set out on page 2.

In accordance with Guernsey law, as the Charity's directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's reporting accountant is unaware; and
- as the directors of the Charity we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's reporting accountant is aware of that information.

Audit

The directors have elected to waive the requirement for a statutory audit for the year ended 31 December 2018. 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.

This report and financial statements have been prepared in accordance with The Companies (Guernsey) Law, 2008.

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

.....
Jurat Steven Morris
Chairman

Date:

.....
Tony Corbin ACA
Treasurer

Date:

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

I have examined, without carrying out an audit, the accounts of Autism Guernsey LBG for the year ended 31 December 2018, set out on the preceding pages.

Respective responsibilities of directors and reporting accountant

The directors are responsible for the preparation of the accounts. It is my responsibility to examine the accounts and, based on my examination, to report my opinion, as set out below, to the members.

Basis of Opinion

I conducted my examination in accordance with the appropriate standards for reporting accountants issued by the Auditing Practices Board. The examination consisted of comparing the accounts with the accounting records kept by the Charity, and making such limited enquiries of the officers of the Charity as I considered necessary for the purposes of this report.

The examination was not an audit conducted in accordance with Auditing Standards. Accordingly I do not express an audit opinion on the accounts. Therefore my examination does not provide any assurance that the accounting records and the accounts are free from material misstatement.

Opinion

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

.....
Michael Carpenter

Date:

Income Statement

For the year ended 31 December 2018

	<i>Notes</i>	Year ended 31/12/2018 Total Funds £	Year ended 31/12/2017 Total Funds £
Incoming Resources			
Voluntarily generated funds:	1(c)		
Donations - corporate		15,990	8,614
Donations - individuals & community		19,302	35,211
Donations - trust & charitable		28,817	69,003
Grants	2	167,240	106,963
Total voluntarily generated funds:		231,349	219,792
Activities for generating funds:			
Events & sponsorship		42,440	22,912
Flag days & collections		2,685	84
Fundraising incl. Lottery subscriptions		4,625	4,530
Priority Project related income		-	5,539
Sundry income		3,593	7
Total activities for generating funds:		53,343	33,072
Total Incoming Resources		284,692	252,864
Resources Expensed			
For charitable activities:			
Wages & salaries		(157,556)	(148,491)
Advertising & marketing		(1,939)	(12,902)
Charitable donation/redistribution		(2,495)	-
Conferences & professional events		(8,196)	(15,920)
Depreciation	3	(1,086)	(727)
Insurance		(2,371)	(1,864)
IT & website		(2,862)	(1,985)
Legal & professional fees		(1,500)	(392)
Priority Project related expenses		(5,805)	(2,513)
Rent & service charges	1(g)	(21,116)	(12,500)
Sundry expenses		(7,567)	(4,460)
Travel & accommodation		(3,094)	(3,100)
Utilities		(3,048)	(2,953)
Total for charitable activities:		(218,635)	(207,807)
For generation of funds:			
Fundraising costs		(2,899)	(4,205)
Lottery prizes		(2,400)	(2,350)
Total for generation of funds:		(5,299)	(6,555)
Total Resources Expensed		(223,934)	(214,362)
Net surplus/(loss) for the year/period		60,758	38,502

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 2018

	<i>Notes</i>	31 December 2018	31 December 2017
		£	£
Assets			
Current Assets			
Cash at bank and in hand		218,819	149,637
Debtors and prepayments	4	24,528	15,630
Total Current Assets		243,347	165,267
Fixed Assets			
IT hardware & associated software	3	1,664	575
Total Fixed Assets		1,664	575
Total Assets		245,011	165,842
Liabilities			
Current Liabilities			
Creditors	5	(12,824)	(16,322)
Grants received in advance	2, 7	(53,889)	(31,980)
Total Current Liabilities		(66,713)	(48,302)
Total Liabilities		(66,713)	(48,302)
Net Assets		178,298	117,540
Represented by:			
Current year earnings		60,758	38,502
Retained earnings		117,540	79,038
Total Funds		178,298	117,540

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

Steven Morris
Chairman

Tony Corbin ACA
Treasurer

Date:

Date:

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

Statement of Cash Flows

For the year ended 31 December 2018

	<i>Notes</i>	Year ended 31/12/2018	Year ended 31/12/2017
		£	£
Cash flows from operating activities			
Net Incoming Resources		60,758	38,502
Adjustments for:			
Depreciation		1,086	727
Interest received		(13)	(7)
(Increase)/decrease in debtors	4	(8,898)	(4,626)
Increase/(decrease) in creditors	5	(3,498)	7,486
Increase/(decrease) in grants received in advance	2, 7	21,909	(20,053)
Net cash generated from operating activities		71,344	22,029
Cash flows from investing activities			
Purchase of fixed assets	3	(2,175)	0
Interest received		13	7
Net cash from investing activities		(2,162)	7
Net increase/(decrease) in cash at bank and in hand			
		69,182	22,036
Cash at bank and in hand at beginning of the year/period			
		149,637	127,601
Cash at bank and in hand at end of the year/period			
		218,819	149,637

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 2018

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 & Non Profit Organisations (Registration) (Guernsey) Law, 2008 and is also registered as a charity with The Association of Guernsey Charities.

The Charity has adopted FRS 105 and the accounting policies are summarised below. All policies have been applied on bases consistent with those used in previous periods.

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. Notes 6 and 7 detail what effect this would have on the period-end 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 2018

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>	Years
Fixtures & fittings	5
Office equipment & furniture	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 2018

2. Incoming resources - Grants (continued)

	Total received 2018	Recognised / used in 2018	Liability (unused) 31/12/2018	Recognised / used in 2017	Liability (unused) 31/12/2017
	£	£	£	£	£
Total grant received in cash					
Lloyds TSB Charitable Foundation (2017: £48.0K)	-	31,980	-	42,856	31,980
Guernsey Community Foundation (2017: nil)	27,778	20,834	6,944	6,525	-
Children in Need (2017: £36.9k)	53,385	45,057	8,328	44,998	-
Hirzel Trustees (2017: nil)	-	-	-	3,334	-
Saffery Rotary Trust (2017: nil)	5,000	5,000	-	2,625	-
Mencap (2017: nil)	-	-	-	3,375	-
Sure (2017: nil)	536	536	-	-	-
Help a Guernsey Child (2016: £3k)	-	-	-	1,250	-
RBC Wealth Management (2017: £2k)	-	-	-	2,000	-
Richmond Fiduciary Group (2017: nil)	20,000	18,333	1,667	-	-
John Ramplin Trust (2017: nil)	40,000	16,000	24,000	-	-
Guernsey Mind (2017: nil)	12,434	8,289	4,145	-	-
Ipes Charitable Trust (2017: nil)	16,816	11,211	5,605	-	-
Christmas Lottery (2017: nil)	9,600	6,400	3,200	-	-
Youth Commission (2017: nil)	3,600	3,600	-	-	-
	189,149	167,240	53,889	106,963	31,980

3. Fixed Assets

IT hardware & associated software	Cost	Accumulated Depreciation	Net Book Value
	£	£	£
As at 1 January 2018	8,539	(7,964)	575
Additions	2,175	-	2,175
Disposals	-	-	-
Depreciation charge	-	(1,086)	(1,086)
As at 31 December 2018	10,714	(9,050)	1,664
As at 1 January 2017	8,539	(7,237)	1,302
Additions	-	-	-
Disposals	-	-	-
Depreciation charge	-	(727)	(727)
As at 31 December 2017	8,539	(7,964)	575

The Charity has no other fixed assets with a net book value other than IT hardware & associated software. All fixtures & fittings, office equipment and furniture were donated to the Charity and have a net book value of nil.

Notes to the Financial Statements (continued)

For the year ended 31 December 2018

4. Debtors and prepayments

	31 December 2018	31 December 2017
Grants and donations receivable	24,000	15,183
Lease deposits	-	-
Prepayments	498	447
General debtors	30	-
Total debtors and prepayments	24,528	15,630

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 2018	31 December 2017
	£	£
General creditors	2,396	6,517
States of Guernsey Income Tax	5,623	5,317
States of Guernsey Social Security	4,805	4,488
Total creditors	12,824	16,322

Creditors to the States of Guernsey relate to Income Tax and Social Security payments for employee's wages . in respect of the final quarter of the year.

6. Reserves

	General	Total
	£	£
As at 1 January 2018	117,540	117,540
Net surplus for the year	60,758	60,758
Transfers	-	-
As at 31 December 2018	178,298	178,298
As at 1 January 2017	79,038	79,038
Net surplus for the year	38,502	38,502
Transfers	-	-
As at 31 December 2017	117,540	117,540

The directors have not formally dedicated any general reserves as designated reserves. All donations received for fulfilling a specific purpose are recorded as 'Grants received in advance' and are only released to the profit and loss account when used for the specific purpose they were donated for. See further details in Note 7.

Notes to the Financial Statements (continued)

For the year ended 31 December 2018

7. Grants in Advance & Reserves

As detailed in Note 1(b) the directors have adopted a policy of recognising funds granted to the Charity for a specified purpose as a liability, in Grants received in advance, recognised in the Income Statement.

Therefore these funds are only released into reserves as the corresponding expense is incurred or service is provided. An alternative method would be to recognise such funds through the Income Statement in full on receipt. Were this alternate method adopted this would have had the following impact on the period-end reserves:

	2018	2017
Represented by Funds:	£	£
General reserves	178,298	117,540
Restricted reserves	53,889	31,980
Total Funds	232,187	149,520

8. Employees

No employee received emoluments of more than £50,000. The number of employees at the period-end was 5 (2017: 5) of which only one was full time (2017: 1). The Charity does not operate any pension scheme for its employees. During the period the Charity also funded 8 bank staff (2017: 8), on a part-time basis, to assist with the delivery of various charitable activities.

9. 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 (2017: less than £1,000).

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, other than Adrian Datta who was engaged to provide clinical supervision amounting to £1,500 (2017: £1,825).

10. Income Tax

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

11. Audit

The directors have elected to waive the requirement for a statutory audit for the year ended 31 December 2018 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.

12. 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.



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