Autism Unlimited Limited

England & Wales · Charity number 1000792

Details

Other names	AUTISM WESSEX, THE WESSEX AUTISTIC SOCIETY
Status	Registered
Legal form	Charitable company
Company number	02506982
Registered	1990-11-07
Register	View on the Charity Commission register

Contact

Address	446 Commercial Road Aviation Business Park Christchurch BH23 6NW
Phone	01202483360
Email	enquiries@autism-unlimited.org
Website	www.autism-unlimited.org

Activities

Objects: For the public benefit for the provision of education services, social care, assessment, training, advocacy and support in preparing for adulthood including employment and other support services to people with autism, with or awaiting a formal diagnosis, and other similar complex needs and their families and carers, whether or not these conditions are associated with other disabilities or medical conditions.

Activities: Principal activities are:Education, care and short break services for children and young people with autism, learning difficulties or associated mental health difficulties.Social care services to adults, children and families whose lives are affected by autism, learning difficulties or associated mental health difficultiesInformation, advice and advocacy services.

Downloaded from opencharities.uk/ew/1000792

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Accommodation/housing
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** DORSET, EAST SOMERSET, WEST HAMPSHIRE AND WILTSHIRE
- Bournemouth
- Dorset
- Hampshire
- Poole
- Somerset
- Southampton City
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£15,633,405	£15,100,870	£22,053,753	357
2024-03-31	£14,475,255	£12,926,022	£21,521,218	325
2023-03-31	£12,608,787	£12,068,112	£14,672,257	351
2022-03-31	£12,250,253	£11,658,000	£14,131,582	372
2021-03-31	£11,593,312	£10,713,285	£13,539,329	366

Downloaded from opencharities.uk/ew/1000792

Trustees

Name	Role	Appointed
Andrew James King		2023-12-19
Catherine Blagbrough		2026-03-24
James Henry Brazier		2020-02-06
Janet Mary Thurgood MBE		2022-06-27
MALCOLM FARRELL		2025-10-06
Michael William John Clayforth-Carr		2025-12-04
Tara Katyusha Hawker Roudiani		2025-09-01

Downloaded from opencharities.uk/ew/1000792

Autism Unlimited Limited

England & Wales - Charity number 1000792

Accounts

Autism Unlimited Limited

Company Number 02506982

Registered Charity Number 1000792

Annual Report and Financial Statements

For the year ended 31 March 2025

AUTISM UNLIMITED LIMITED
Year Ended 31 March 2025

Contents

Welcome to Autism Unlimited	3
Who are we?	3
Our vision	4
What does that look like?	4
A year in highlights	5
Strategic report - Objectives and activities - Achievements and performance - Volunteers - Financial review - Risk statement - Looking ahead – our plans for 2025/26	7 7 7 15 15 17 19
Administrative details	21
Structure, governance and management	22
Public benefit statement	23
Independent auditor's report	25
Statement of financial activities	30
Income and expenditure account	31
Balance sheet	32
Cash flow statement	33
Notes to the financial statements	35

Welcome to Autism Unlimited

Since Autism Unlimited was founded by a group of parents over 50 years ago, we have supported thousands of autistic people to live their lives the way they want to.

Our approach is tailored for each individual, supporting and working with them to reach their own life goals and providing new and joyful learning and life opportunities.

We want to change the narrative about autism in our community. We continue to see the people we support enjoying new experiences, with our teams alongside them, and we are engaging with organisations to share the benefits of employing people with autism and creating an environment that welcomes neurodiversity.

We are now, in a stronger position than ever with the ever evolving Portfield School, including our growing Portfield Sixth Form, a thriving 'Futures' programme, and adult services that empower the people we support to live with confidence and independence.

We would like to thank our wonderful supporters, who all contribute to our charity in different ways. From our local community, volunteers, donors, fundraisers, local authority partners - everyone has a role to play- and we are excited to continue working with you.

There is still a lot of work to do, we continue to face challenges that are often beyond our control but remain committed to our ambition to create unlimited opportunities for people living with autism and with a strong team and partnerships, robust governance and an agile approach to problem-solving, we are confident that we will achieve this.

Who are we?

A Futures' learner's story

When R joined Futures, the transformation was almost immediate. Previously withdrawn and reluctant to talk about his day, he returned home after the first day positively glowing, he was excited to share stories about lunchtime outings, work experience discussions, and activities he enjoyed. For his family, this was a first.

Over the following months, R continued to flourish. He became more open, more communicative, and increasingly motivated to develop his independence—despite the social challenges he faces as an autistic young person. His parents noticed a significant shift in his maturity and emotional regulation, with fewer outbursts and a more positive outlook on life. His parents said: 'He is often effervescent when coming home from Futures, with a joyful look on his face'.

The Futures team doesn't just provide support—we offer personalised and responsive care. From tailoring R's timetable to align with his needs, to accommodating special interests like nightclub trips with safe staffing levels, Futures continuously adapts to ensure our learners thrive.

Our practical support also extends to the family of learners, with staff coordinating with local authorities for transport arrangements, solving a major concern for R's non-driving parents.

Today, R feels understood, respected, and empowered. As his parent note, "The staff at Futures treat R more as a human being and person in his own right than happened at his previous college or special school—and I think it shows on his face."

AD and Paula's impact

At our Futures Plus programme, the transition from education to adulthood is made smoother through dedicated and compassionate support. Paula, a valued team member, has exemplified the gold standard in person-centred care, tailoring every element of support to the unique needs of a student, AD during his independent living experiences (ILEs).

Through Paula's support, AD progressed from participating in single-night stays to confidently engaging in multi-night ILEs—a major milestone in his journey toward independence. These experiences also grew his social skills and laid a strong foundation for future residential stays. AD's parents saw a transformative shift: 'Paula has had an undeniably positive and significant impact on AD's learning and transition experience'.

Our vision

Our charity was founded in 1968 by parents of autistic children in their garden shed who were determined that their children would have the educational support they needed. The group established one of the first specialist autistic schools in the UK. Today the charity has grown significantly, and we now provide considerably more education and support services to a greater number of students, learners and adults who benefit from our expertise and our ambition to deliver a world of unlimited possibilities.

Our mission

We exist to support and empower those living with autism. We recognise the challenges for children, adults and their families and work with them as partners to find solutions and create opportunities through tailored learning and support.

What does that look like?

Residential service

Since 2022 we have restructured our Adult services division. We now have two homes for eight autistic adults in total.

Each person benefits from personalised support to live the life they chose and adapts as people grow and change. We encourage them to make their own life choices whilst ensuring that their interests and needs are met and that every day is different.

Supported living

We provide supported living services to people of all ages in their own homes and in the community. Our commitment is to provide every single person we support to live the life they choose, with the right support in place to stay safe, well and connected, working in partnership with families, landlords, social care teams and other professionals.

Futures

Futures is our programme for young adults between the ages of 18 and 25, centred around a preparation for adulthood framework and bespoke learning opportunities, with the overriding goal of enabling our learners to achieve sustained employment and better long-term life outcomes.

Portfield School and Portfield Sixth Form

Portfield School is a thriving non-maintained school, accommodating 137 students in purpose-built premises at Parley, near Christchurch, and its 16-19 Portfield Sixth Form site in Christchurch. The school provides specialist autism education for students aged 4- 19 with a diagnosis of autism and an education, health and care plan (EHCP).

External training

We provide specialist neurodiversity and autism training to individuals, families, education settings, businesses, charities, health and social care providers, aiming to increase awareness, encourage understanding and promote inclusivity.

Our interactive, engaging and impactful training solutions are co-created by our neurodivergent community and listening to and learning how their experiences have shaped and changed their lives strongly influences our sessions.

Charity Hub

Our business support functions comprise the Chief Executive team, Finance, Governance and Legal, IT, People, Talent and Training, Health and Safety, Property and Facilities and Marketing and Fundraising.

A year in highlights

April 2024

- Young Enterprise Project

May 2024

- Charity golf day
- Cherries Together networking event

June 2024

- Festival of Work
- Futures awarded Certificate of Excellence from Pearson

July 2024

- Summer show
- Portfield Sixth Form graduation

August 2024

- Plane pull

September 2024

- Portfield School accredited as an Arts Awards Centre

October 2024

- Futures graduation

November 2024

- Brew Crew at Firework Night
- Royal Marines Christmas Spectacular
- Bournemouth Airport Signalong training

December 2024

- Fundraising appeal
- CLAC
- Greenways inspected by CQC which led to obtaining a report 'Good' across all domains

January 2025

- Early Years Autism Workshop

February 2025

- Futures Gran Canaria trip

March 2025

- Recorded podcast with RiskSTOP
- Shakespeare in Schools performance

Strategic report

The Companies Act 2006 (Strategic Report and Directors' Report Regulations) 2013, requires the charity to prepare a strategic report. The strategic report comprises of the following sections:

- Objectives and activities
- Achievements and performance
- Financial review
- Looking ahead – our plans for 2025/26

Objectives and activities

The articles of association state that the charity is: 'For the public benefit for the provision of education, social care, advocacy and other support services to those whose lives are affected by autism, learning and developmental difficulties or mental health difficulties'. The charity's main activities undertaken in relation to those purposes are defined through its vision and mission and its strategic plans.

Achievements and performance

Portfield School

We achieved the following operational targets for Portfield School that we set in 2024/25:

- progression of developments in the education provision at Portfield School as evidenced through our own and external evaluation;
- progress of plans to expand education provision geographically;
- registration of Portfield School as an exam centre;
- offering nationally recognised accredited pathways to all year 11 students; and
- embedding preparation for adulthood curriculum through the school.

A key focus for the school has been to ensure that the curriculum for Portfield Sixth Form students is aspirational and that every student leaves Portfield School having gained nationally recognised accreditations. In 2024 Portfield School became a Pearson registered exam centre, with approval to offer functional skills qualifications.

The enrichment programme continues to expand, ensuring that the students have access to a wealth of opportunities and experience. This included the installation of a new computing suite to support and enhance the quality of teaching and learning and the relocation of soft play to the centre of the school for easier access.

Due to continued demand for student placements, we opened two additional classes in 2024, an Infants and a Primary class

Some of the highlights and successes that have made a significant impact on our school community this year are described below.

Shakespeare in Schools

In an effort to expand our students' engagement with literature and the arts, we joined the Coram Shakespeare in Schools program. Students at Portfield School took part in the production process, exploring timeless themes in a way that was accessible and enjoyable, and had opportunities to build their confidence and hone their drama skills with the support of professional industry facilitators. In 2024 Portfield School was awarded Shakespeare Gold School Status for its participation in the Coram Shakespeare in Schools Festival. Our students presented a lively and fun production of 'A Midsummer Nights' Dream' at the Lighthouse theatre in Poole.

Summer Show at The Regent

Portfield School held its Summer Show at The Regent theatre in 2024, providing a platform for our students to showcase their unique skills and talents. The show, titled 'This is Me' was a self-written musical that took the audience on a journey of acceptance. Students showcased their talents in acting, singing and dancing, and the event was met with applause, laughter, and tears from the audience.

Forest School

Our Forest School is a great environment for students to connect with nature. Outdoor learning in nature offers a range of sensory benefits and can help to promote wellbeing for many students.

The Book Nook

The Book Nook', our reading shepherd's hut, was opened by children's author Michelle Pickering. Storytelling took place throughout the day on World Book Day. The Book Nook is timetabled for Infants and Primary for two days per week and for Secondary students for the remainder of each week. This will enhance the reading curriculum across the school and further promote reading for pleasure.

Artists in Residence

Our artist, musician and actor in residence, enable our students to experience art, music and performance in a practical and experiential format. This promotes a variety of skills while helping spark and more fully develop our students' creativity.

These highlights provide a glimpse of the positive impact we have made this year, and we are grateful for the dedication of our staff, the enthusiasm of our students, and the ongoing support of our families and community. Together, we are making a lasting difference at Portfield School.

Portfield Sixth Form

We achieved the following operational targets specifically for the Portfield Sixth Form that we set in 2024/25:

- the development of the mezzanine floor for the Portfield Sixth Form was commenced; and
- offering nationally recognised accredited pathways to all post-16 students.

The Portfield Sixth Form moved to a new site in September 2023. Our student base began with twenty-five students occupying the new building, and this has increased to 35 students.

Our new home is an environment in which young people thrive and it's been wonderful to see the impact this has had on the lives of those we support. Many of our students are now confident enough in their own abilities to take paid employment or who now have the support they need to focus on their individual passions and see a route to further study at a higher level. In addition to the impressive training kitchen, the building has modern tutor rooms, a full music recording studio, workshop areas, social areas and a trampoline and a sensory garden.

We have been developing the mezzanine floor at the site over the past couple of years and opened the state-of-the-art e-sports studio and enhanced industry-standard music recording studio in September 2025. We plan to add a rehearsal space, an art space, therapy room and other facilities in this space. At the opening event on 24 September 2025 Anna Hewitt, Headteacher at Portfield School, said: 'This evening was a celebration of innovation, inclusion and opportunity. It was fantastic to see the community, our students and local leaders all coming together to experience the future of learning in action'.

Many of our sixth-form students have taken part in the Bronze and Silver Duke of Edinburgh Awards. For some of our students this experience is the first time they have been able to participate in this type of activity and for others it is the very first time they have stayed away from home. We are extremely proud of the work put in by both our teachers and our students to make this happen.

Portfield Sixth Form students also kick-started their entrepreneurial journey in this year's National Young Enterprise Programme, with the creation of 'Spectrum Socks'. The vibrant, tie-dye socks were inspired by The Zones of Regulation - a globally recognised educational framework which categorises emotions and states of alertness into four colour-coded zones, each representing a different level of emotional intensity and self-regulation. The differently coloured socks can be worn to express how the wearer is feeling, when they might otherwise find it difficult to communicate this. The project helped students to grow in their confidence, allowing them to take on responsibility and develop their communication and presentation skills

Futures

Our Futures programme continues to go from strength to strength. This year we had 37 learners on the programme, a massive leap from the four learners we were able to support when we started three years ago.

We achieved the following operational targets for Futures that we set in 2024/25:

- reach 35 learners across Bournemouth, Christchurch and Poole;
- Education and Skills Funding Agency (ESFA) funding for places; and
- progress of plans to expand the Futures model geographically.

Futures learners follow a preparation for adulthood programme; empowering young adults to take control of their lives and supporting them to achieve their aspirations. Each individual is different, with their own pathway, and it's important to work with them to create a route to their goals.

- Almost all learners have had work experience
- They have all practised independent living away from home

- They have all taken part in local community activities such as going to the gym and swimming and community-based social activities
- Over 60% have voluntary or paid, part or full-time employment.

Our graduates are reaching major life goals such as traveling abroad for the very first time or cooking their own meals and living independently.

Futures now has two bases, the original premises on Manor Road, and recently, we have moved some of its learning to the old Portfield Sixth Form building on Magdalen Lane. Refurbishment of the downstairs kitchen at Magdalen Lane was completed just after the Easter break in 2025 and now provides a more spacious and inviting area for learners and staff.

Our approach of stay local, learn local, live local continues to provide opportunities for our learners to thrive.

We are exploring opportunities to develop Futures bases in other local authorities, with the potential for our status as a registered SPI (specialist post-16 institution) becoming an established part of a learning offer for other young people with an education, health and care plan (EHCP).

One of the many things we are proud of that Futures offers is our independent living experience, and Emily is a shining example of that.

Emily:

Before attending the Futures learning programme, Emily was extremely shy and nervous and very dependent on family, having never been away independently. The 'Independent Living Experience', a part of the learning programme, provided the unique opportunity to experience overnight stays in a safe and comfortable onsite setting.

With the support of her coaches and fellow learners, she worked hard to embrace the challenge, and overcame initial feelings of anxiety eventually staying for three nights.

The opportunity to navigate independent living with guidance inspired Emily with the confidence she needed to take the next step – to move out of home and into a supported living placement. What seemed impossible two years ago has become a reality, all thanks to Emily's unwavering drive and a supportive environment in Futures which enabled her to thrive.

Adult Services

We achieved the following operational targets for Adult services that we set in 2024/25:

- implement new care planning software;
- review and closure of unsustainable services;
- reduce agency use; and
- reduce deficit.

Adult services continue to respond to challenges across the sector in a way positive and proactive way. Sadly, we took the decision to close our residential services at Barn Close and Penny Farthing House

during the year as these services were no longer sustainable. Working alongside our partners we supported the residents in both homes to find placements best suited to each individual's needs.

Our residential service at Greenways was initially assessed as 'Requires improvement' overall by the Care Quality Commission following an inspection in December 2024. However, following an inspection in April 2025, Greenways was rated as 'Good' for all the key questions and overall, having addressed the shortfalls identified in the previous inspection. All our services are currently rated as 'Good'.

Our Board of Trustees and executive and senior management teams remain committed to re-aligning adult services to evolve so it can be sustainable for the future and continue to encourage people to be in the right environments, supporting them to live their best lives and have a positive presence in their communities.

External Training

We have continued to amplify awareness, showcasing the benefits of a neurodiverse workplace to organisations.

We achieved the following operational targets for External training that we set in 2024/25:

- income target for full year;
- Continuing Professional Development (CPD) scheme accreditation. and
- 90% satisfaction rating.

During 2024/25 we trained over 20 new clients and presented at a number of events. We also secured dedicated funding to deliver specialist autism training for parents and carers of early years children, enabling tailored age specific support that strengthens and expands our overall training provision.

These initiatives are designed to enhance understanding and support for autistic people across various sectors, contributing to more inclusive and supportive environments in the community.

Partnerships driving success

Key to the success of our external training output have been our strategic partnerships, which have expanded with collaborations in Bournemouth and Southampton. Following our attendance at the CIPD (The Chartered Institute of Personnel and Development) Festival of Work in 2023 and 2024, the hosts have named us as their autism specialist for two years running.

Overall, these efforts have strengthened Autism Unlimited's position as a leader in autism training and education, reinforcing our commitment to building a more inclusive society through knowledge sharing and partnership. Moving forward, we aim to continue expanding our external training offerings, exploring new partnerships, and broadening the scope of our impact across various sectors.

Charity Hub

The Charity Hub moved to new premises in 2024, freeing up much-needed space at Portfield School for expansion, including new classrooms.

Our Culture

We believe that a strong organisational culture is the route to fulfilling our mission and allows the great people in our team to shine. We are working with colleagues to better define and describe our culture and what this means for everyone who works for us and our students, learners and people we support. We want our culture to enable us to attract and retain exceptional people, foster innovation and strengthen our impact.

At the heart of our charity's culture is a strong commitment to equality, diversity, inclusion and belonging (EDIB). We believe that EDIB only truly comes to life when every colleague feels a genuine sense of belonging within our organisation. To foster this environment, we actively promote acceptance and inclusion through initiatives that celebrate diverse backgrounds and perspectives. We encourage open dialogue, provide education on unconscious bias and ensure that every voice is heard and respected. Our aim is to create a workplace where all colleagues feel engaged, valued, and motivated to embody our values daily. By nurturing a culture of belonging, we not only strengthen our team but also enhance our ability to deliver what our community needs effectively and compassionately.

Our People

Over the past year, we've worked hard to ensure the support we provide our colleagues inside and outside of work reflects their significant contribution to the lives of those we support. Our charity is deeply committed to our mantra of 'Recruit, Train, Retain', which forms the core of our organisational ethos.

Recruit:

We actively seek to attract individuals who are not only passionate about our cause but also bring diverse skills and perspectives to our team. Through targeted recruitment strategies, we aim to identify candidates who align with our values and mission.

Train:

Once on board, we invest significantly in training and developing our staff, offering a variety of learning opportunities that foster both personal and professional growth. By creating a supportive and inclusive environment, we ensure our colleagues feel valued and engaged.

Retain:

This commitment to staff development, coupled with a focus on wellbeing and career progression, results in high levels of job satisfaction and retention, allowing us to build a dedicated and experienced team that drives our charity's success.

Equality, diversity, inclusion and belonging

We are proud to be a Disability Confident Leader employer, actively challenging attitudes towards disability and removing barriers to ensure that disabled people have the opportunities to fulfil their potential and realise their aspirations. This status reflects our ongoing commitment to creating an inclusive and accessible workplace for everyone.

We genuinely value difference and believe in the uniqueness and worth of each individual. We are committed to providing opportunities for people of all abilities to thrive and achieve their full potential. Equality, diversity and inclusion are embedded in our everyday practices, policies, and procedures. We work to ensure that these values are not just aspirational, but the standard by which we operate – both internally as an employer and externally in our service delivery.

We strive to offer high-quality services while ensuring equal opportunities and embracing diversity in all areas of employment. We actively seek to recruit individuals based on their skills, experience and talent, and are committed to creating a workplace where no one experiences discrimination or prejudice – including those with visible or hidden disabilities.

From the moment someone joins us, and throughout their entire career, we are committed to creating an environment where everyone has an equal chance to thrive.

We know that recruitment can feel daunting, so we've designed our process to be neurodiverse-friendly as standard. This means using clear, straightforward language in job adverts, sharing details about the interview venue along with photos of the panel, and even providing the questions in advance - so everyone knows what to expect and can perform at their best.

Everyone who applies is treated with fairness, respect, and care. We make decisions without discrimination based on age, disability, gender reassignment, marital or civil partnership status, pregnancy or maternity, race, religion or belief, sex, sexual orientation, political views, or trade union membership.

We make reasonable adjustments throughout recruitment and in the workplace so that no one is held back by a disability. But our commitment doesn't stop there. We continually learn, improve and work with others to make sure that everyone has the chance to succeed.

Our training and development opportunities are designed with people at the heart. We offer tailored support, flexible learning options and materials in multiple formats, so everyone can learn in the way that suits them best. We want every person to feel empowered, confident and supported - not just when they join us, but at every step of their career journey. With us, everyone has the tools, opportunities and encouragement to grow, shine, and reach their full potential.

Marketing

This year has been one of growth, connection, and raising our voice for the autism community. We launched our brand-new website, designed to be more accessible, informative and welcoming for everyone who wants to learn about, connect with or support Autism Unlimited.

Our social media presence has grown significantly, enabling us to share more stories, celebrate achievements and highlight the impact of our work to a wider audience. These channels have become an important space for engagement not just for promoting events and campaigns, but for amplifying autistic voices and raising awareness of the issues that matter most. Across our channels, the team have worked hard to enhance our content which has been demonstrated by a 245% increase in the number of people reached via social media and a 219% increase in content interactions, which tells us

more people are seeing and engaging with our content, widening our digital footprint and boosting our voice.

The marketing team has worked closely with colleagues across the charity to champion organisation-wide initiatives, from delivering engaging training content to supporting our fundraising appeals. Each campaign was designed to reflect our values and inspire action from supporters, partners and the public.

In our ongoing mission to raise the charity's profile and secure positive media coverage, we were proud to be shortlisted for the Charity Times Awards, the only regional charity to achieve this recognition. Attending the awards placed us on a national stage, helping us share our story and the incredible work of our teams with an even broader audience.

The charity's first impact report was produced to share and celebrate our students, colleagues, supporters and everyone in our network. The report acts as a tool for every colleague to demonstrate how their everyday work contributes to our vision and mission.

Fundraising

Our fundraising approach:

We are committed to protecting donors and the public, including vulnerable people, from any unreasonably intrusive or persistent fundraising approaches and will not apply any undue pressure on them to donate. We deal with existing and potential donors both sensitively and with extreme care, protecting the charity's reputation and values. We will work with gentle persuasion, and we do not use any external professional fundraising services.

To provide further reassurance, and to demonstrate compliance with the regulation for fundraising activities, we are registered with the Fundraising Regulator. We have adopted the regulator's Code of Fundraising Practice and use the Fundraising Regulator's logo on all fundraising communications.

Autism Unlimited has not received any requests to remove or suppress donor data from the Fundraising Preference Service. We have a process in place to deal with complaints and are pleased to confirm that we have not had any related to fundraising during the year.

Our fundraising work:

Most of our fundraised income is generated through partnerships with trusts, foundations and corporate partners, as well as individuals and community groups who have an interest in our cause.

Over the past year, the generosity of our supporters has played a pivotal role in driving our initiatives forward. Grants and donations received have been instrumental in enhancing our services, expanding our reach and innovating our approach to supporting the autism community.

Notably, through our fundraising, we helped to fund the creation of an e-sports studio at our Portfield Sixth Form and, at Portfield School, we modernised the sensory room, provided new outdoor play equipment for the youngest pupils and redeveloped Southbourne class into a sensory classroom.

We are very grateful for all the direct financial and gift in kind donations we received and thank all our donors for their support.

We achieved the following operational targets for fundraising that we set in 2024/25:

- delivery of a successful fundraising appeal; and
- an incremental growth in fundraising income.

Volunteers

The Trustees gratefully acknowledge the contribution of volunteers who provide support for service delivery activities and fundraising. Volunteers help the charity to deliver its services every day and, without them, we could not achieve what we do. We are privileged to be able to call on many volunteers who, themselves, have experience of autism; they enrich our lives, provide advice and help us to continually improve what we deliver.

Financial review

The charity's income for the period increased from £14,475,255 to £15,633,405, an increase of 8%. This income is derived from:

Education contracts:	£9,938,042
Residential home contracts:	£2,227,750
Community support services:	£3,062,937
Fundraising:	£105,485
Other activities:	£78,515
Investment income:	£220,676

Expenditure in respect of those activities increased from £12,926,022 to £15,100,870, an increase of 16.8%.

Education services:	£7,508,101
Social care:	£6,664,427
Information and advice service/non-contracted services:	£874,036
Fundraising:	£54,306

The combined activity generated a surplus of £532,535, 3.4% of total income (prior year surplus: £1,549,233). This surplus is required to maintain free reserves at target levels given the growth in the

charity. The increase in charity's income has not kept pace with the costs of providing these services, leading in a reduction in the surplus compared to the previous year. The charity continues to invest in improving the quality and range of services and activities it provides given its strong financial position overall.

The income and expenditure results support the charity's objects, which are: For the public benefit for the provision of education, social care, advocacy and other support services to those whose lives are affected by autism, learning and developmental difficulties or mental health difficulties. Income is principally derived from contracts for the provision of education and adult residential and support services and expenditure is applied to deliver and support the delivery of these services.

The charity's net assets have increased from £21,521,218 to £22,053,753.

The charity engaged Savills to undertake a valuation of the charity's freehold properties at 31 March 2024. The outcome of this is shown in more detail in note 12 to the accounts. In total, the property values increased from a closing net book value at 31 March 2023 of £9,475,213 to an updated valuation at 31 March 2024 of £14,345,000. The majority of the total increase in value being seen in Portfield School in Parley Lane.

Financial reserves and investment policy

Funds and reserves fall into the following categories:

- **Restricted funds** are those funds only available for expenditure in accordance with the donors' directions. Details of these are set out in the notes to the annual accounts.
- **Fixed asset funds** represent the fixed assets of Autism Unlimited, the vast majority of which are the freeholds of Portfield School and the residential homes. Without these, Autism Unlimited could not operate. They are shown separately to other unrestricted funds due to the size and importance of these assets.
- **Designated funds** are set aside at the discretion of the Trustees for a specific future purpose.
- **Free reserves** are not committed to a particular use, i.e. they are freely available for general use, should a need arise. They are retained to enable the Trustees to provide assurance to our service users, the public and local authorities that Autism Unlimited will be able to sustain its contractual commitments to deliver care and education services. These funds are primarily held in cash for liquidity purposes.

Free reserves are set at a level to withstand any short-term financial risks, the main ones being the additional costs of managing a significant shortage of skilled care workers or teaching assistants and the loss of revenue of a significant number of service user contracts. Based on the financial risks facing the charity, the Trustees have targeted a free reserve holding of between three and six months' annual expenditure. Should projections of free reserves fall outside this range, the Trustees will review the business plan and make changes as appropriate.

At the end of March 2025, the charity had free reserves of £6.1 million, equating to 4.5 months of expenditure, in line with its free reserves target (on the equivalent basis 31 March 2024: 4.3 months).

Total funds amounted to £22.05 million of which £1.78 million is restricted and £14.13 million represents the value of operational fixed assets. This includes a fund of £0.3 million which has been established for planned capital works.

The details of all funds are shown in notes 17 and 18 to the financial statements.

The charity's policy is primarily to hold sufficient liquid funds, for example on short-term deposit, to meet its operational requirements, as determined by cash flow projections and regular risk assessment. The Trustees have targeted a minimum cash holding of three months of annual expenditure. These liquid reserves are backed up by a large property portfolio, much of which is freehold, not committed as security against existing borrowing, and so would provide a source of further medium-term liquidity should the need arise.

The charity's policy, where liquid reserves exceed the needs of medium-term cash flow forecasts, is to fund planned expansion of the charity's operational property portfolio, which supports services provided to its beneficiaries, or to pay down long-term debt, as applicable. If liquid funds were to exceed these requirements, the charity's policy would be to invest in appropriate long term commercial investments, based on its investment policy and a financial analysis of the options available. Income from these longer-term commercial investments would be used to support the operational activities of the charity.

Currently, no longer-term commercial investments are being held and there are no indications that this will be the case in the foreseeable future.

Risk statement

The Trustees are responsible for the identification and evaluation of the strategic risks to Autism Unlimited. We define key strategic and operational risks as those that, without effective and appropriate mitigation, would have a severe impact on our work, our reputation, or our ability to achieve our ambitions.

The Trustees work to an established risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risks faced, prioritising risks in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risks. These risks are reported to the Trustees, allowing them to challenge any assumptions management have made about risks and to understand the context in which decisions are taken. This helps to ensure that the most serious risks are being managed effectively.

The key controls used include:

- Formal agendas and minutes for all Committees and Board activity.
- Detailed terms of reference for all Committees and approvals process for all actions by the Board.
- Comprehensive strategic and operational planning, budgeting and management accounting.

- Clear organisational structure and lines of reporting.
- Formal written and reviewable policies.
- Clear authorisation, delegations, and approval levels.
- Trustee approved risk management policy and associated procedures.

Key risks and uncertainties

Principal risks currently identified, and associated mitigating controls are:

Regulatory and compliance risks

To mitigate the risk of failure to maintain high levels of safeguarding for service users, we have implemented a comprehensive safeguarding strategy across the charity with reporting systems and staff training. Trustee visits and external reviews are undertaken to ensure the robustness of our systems. All staff are signposted to a confidential external whistleblowing support service.

There is a risk that we fail to meet the regulatory standards expected of our operational teams. To mitigate this, we have rigorous internal systems and standards in place. We conduct spot checks of these standards and internal audits.

Financial risks

A significant proportion of our income is derived from one organisation, this could lead to the charity being adversely and disproportionately impacted financially, if that organisation were to take financial and/or service strategy decisions, which led to a significant loss of income to the charity. We address this by working closely with that partner to ensure we continue to deliver excellent services and financial outcomes that are sustainable for both organisations. Our strategy for both education and services is to extend to new locations and to work with an extended customer base thereby reducing the reliance on a single organisation.

Our adult services have not received levels of funding which provide full cost recovery for our provision. To mitigate this risk, we have strengthened our operational team and taken steps to improve the efficiency and effectiveness of service delivery, including the closure of two residential homes that were no longer sustainable. This has improved financial viability. We are working closely with the local commissioning leads to shape our future service delivery and ensure our future offerings meet their future needs and can be delivered in a sustainable financial way for all parties.

Our financial plans are aligned to the charity's strategy, underpinned by clearly articulated planning assumptions, for example in respect of student and learner numbers; commissioned hours; residential home occupancy rates and contracts for external training delivery. Collegiate working and information sharing across the charity provide early indicators of changes to these assumptions and enable us to apply sensitivity analysis to confirm the robustness of our financial plans.

Operational risks

Our people are key to the delivery of our strategy and associated operational plans. Challenges in recruiting the required levels of appropriately qualified staff to maintain and expand services persist.

We have introduced a number of initiatives and approaches over recent years to maximise talent attraction and enhance recruitment and retention practices. We continually review our strategies to enable us to recruit and retain the staff we need to advance the strategic plan for growth and delivery of quality services.

We take our responsibilities over the handling of data very seriously, recognising the sensitivity of some of the data we hold and the potential vulnerability of the people for whom we hold this data. The UK GDPR gave us the opportunity to review our responsibilities to protect personal data and prevent data breaches; and to ensure that we have appropriate data protection processes in place. We continue to review the measures we have in place and learn from any incidents.

The health and safety of our colleagues, pupils and other people we support is ensured through a systematic approach including mandatory health and safety training; written standard operating procedures; a consistent approach to risk assessment and continual reminders. The charity adopts a discipline of lessons learnt, corrective action and a programme of continuous improvement.

External risks

In common with similar organisations, we face the risk of disruption to our IT services through cyber-attack or other actions. To mitigate this, we have embedded security within our systems and back-up servers to protect data. We also have ongoing external oversight of our systems and support staff through training and awareness campaigns together with stringent password protection.

In the event that we were to be impacted by an adverse event, the charity has agreed business continuity and disaster recovery plans.

Looking ahead – our plans for 2025/26

As we reflect on our achievements, Autism Unlimited is also focused on the future and areas where we can continue to grow and enhance our impact. Our commitment to improving the lives of individuals with autism drives us to constantly evaluate and refine our services, ensuring they meet the evolving needs of our community. Looking ahead, we have identified key areas for development as part of our strategic plans

Re-envisage adult services

We recognise the need to reimagine our adult services to better support individuals as they navigate the complexities of adulthood and ensure sustainability. Our goal is to create a more holistic, person-centred approach that emphasises independence, employment, and community integration, while maintaining and developing the quality of the care and support we provide. This will include looking at new supported living schemes and increasing the number of community support services contracts we provide.

Expand and enhance educational reach

We are committed to expanding our reach and improving outcomes for learners of all ages. We plan to develop new educational programmes and resources that cater to diverse learning needs, ensuring that every student has the opportunity to thrive. This includes increasing our capacity to serve more students, enhancing our curriculum with innovative approaches, and integrating more robust support systems to address individual challenges. By broadening our educational impact, we strive to equip more children and young people with the skills and confidence they need to succeed and open up further training and employment opportunities.

While we made some progress in 2024/25, our objectives continue to include expanding capacity at Portfield School and developing education and Futures offerings outside Dorset.

Building recognition and our reach

As we move into the next year, our focus will be on building recognition, expanding our reach and strengthening the way we work. We will continue to put our people and purpose at the heart of every decision, while ensuring our voice is heard more widely than ever before.

We aim to increase the number of award shortlists we achieve, shining a spotlight on the breadth and quality of our services. By celebrating the successes of our teams and those we support, we can raise awareness of our work and help change perceptions of autism across the community.

We are also committed to supporting the growth of our services into new demographics, ensuring that more autistic people can benefit from our expertise, understanding and tailored approach.

To underpin this growth, we will further develop our network and implement a centralised customer records management (CRM) system. This will give us the ability to make informed, data-driven decisions, enhance relationships with supporters and partners and ensure we can deliver even greater impact in the years ahead.

Review and strengthen governance

To ensure that Autism Unlimited remains agile and responsive in a rapidly changing world, we will continue to review our governance processes to ensure they align with the challenges of a modern organisation and provide scope to develop and grow. By strengthening our governance, we aim to foster a culture of transparency, accountability and strategic foresight, positioning us to effectively navigate future opportunities and challenges.

Administrative details

Autism Unlimited is a company limited by guarantee (company number 02506982) and a registered charity (charity number 1000792). With effect from 17 November 2021, the name of the company was changed from Autism Wessex to Autism Unlimited Limited.

Registered office: Unit 1 & 2, Building 446 Commercial Road, Aviation Business Park, Christchurch BH23 6NW

Trustees

The Trustees of the charity during the year and to the date of signing are as follows:

Mr H Dampney	Appointed 19 November 2018 (resigned 14 October 2024)
Mr J Brazier	Appointed 6 February 2020 (interim Chair from 23 November 2024)
Ms M Foster	Appointed 25 April 2022 (resigned 23 September 2024)
Ms J Thurgood MBE	Appointed 27 June 2022
Mr J Sturman	Appointed 31 July 2023
Mrs L Longstone CB	Appointed 4 September 2023 (Chair from 6 November 2023 and resigned as Chair and Trustee 22 November 2024)
Mr A King	Appointed 19 December 2023
Mrs M Redcliffe	Appointed 16 July 2024
Mr G Deterding	Appointed 16 July 2024
Dr K Baig	Appointed 16 July 2024 (resigned 27 November 2024)
Ms M Howard	Appointed 12 August 2024 (resigned 3 December 2024)
Mr S Rae	Appointed 3 September 2024 (resigned 16 December 2024)
Mrs T Roudiani	Appointed 1 September 2025
Mr M Farrell	Appointed 6 October 2025

Interim Chief Executive Officer:	Donna Wearn
Solicitors:	Paris Smith LLP, 1 London Rd, Southampton SO15 2AE
Bankers:	National Westminster Bank plc, 42 Southbourne Grove, Bournemouth BH6 3RT
	Barclays Bank PLC, 1 Churchill Place, Canary Wharf, London, E14 5HP
Auditor:	Rothmans Audit LLP, Avebury House, 6 St Peter Street, Winchester, Hampshire SO23 8BN

Structure, governance and management

Autism Unlimited Limited is an incorporated charity governed by its articles of association dated 19 November 2018. The minimum number of Trustees prescribed by the articles of association is six; and currently there are eight Trustees.

Trustees may be appointed at any time by a resolution of the Trustees, who are also the members of the charity. Trustees hold office for three years, subject to the terms of the articles of association. A Trustee may be re-appointed for a further term in office up to a maximum of three terms of three years. They are subsequently eligible for re-appointment after the second anniversary of their retirement. This provision, which was adopted at the annual general meeting on 19 November 2018, provides for progressive refreshing of the Board and acknowledges the recommendation in the Charity Governance Code that Trustees should be appointed for an agreed length of time.

The Chair of the Board of Trustees is elected by the Board at the first meeting following an annual general meeting. The Board of Trustees meets at least quarterly and is supported by the Finance, Audit and Risk Committee; the Adults Services Committee; Portfield School Governing Body, the Futures Committee and the Nominations and Remuneration Committee. All are accountable to the Board and have delegated powers and responsibilities, which are specified in their terms of reference.

The Nominations and Remuneration Committee assesses the suitability of prospective candidates for a Trustee position and new Trustees are invited to attend a Board meeting before formal consideration of their appointment. A comprehensive induction programme is implemented for each Trustee, including face-to-face and online training, visits to services, mentoring and continuing support from the Chair, other Trustees and the executive and senior leadership teams. All Trustees are required to undertake safeguarding training.

Our Board of Trustees has collective responsibility for setting and agreeing the overall strategy, direction and culture of the charity.

The Board delegates responsibility for the execution of the strategy and operational management of Autism Unlimited, to the Chief Executive Officer who leads the executive team. The Board has responsibility to provide assurance to regulators and beneficiaries that we are meeting legal and regulatory requirements and that the charity is properly controlled and managed.

A new chair was appointed in November 2023, and initiated a review the structure of the charity's governance arrangements to ensure they were aligned to our strategic plans to grow and develop services. This work has continued and is nearing completion and encompasses updating the charity's articles of association, including updating the objects clause to enable the charity to maximise development opportunities in line with the current purpose of the charity and to reflect evolving understanding of autism and neurodiversity. The updates to the articles, scheme of delegation and terms of reference will ensure that the charity has an efficient and effective governance structure to support the implementation of our strategic plan and continue to provide the Board with the necessary oversight to ensure effective decision-making. More detail on the outcome of our governance review will be included in our annual report for 2025/26.

The Trustees of the charity are volunteers and receive no remuneration. The remuneration of the charity's CEO and executive team is set by the Board of Trustees, based on recommendations from the Nominations and Remuneration Committee in line with the executive pay policy. Some employees are subject to national pay scales.

Trustee indemnity

As permitted by the articles of association, the Trustees have the benefit of an indemnity, which is a qualifying third-party indemnity provision as defined by section 234 of the Companies Act 2006. The charity holds directors' and officers' liability insurance.

Public benefit statement

The charity's Trustees have given due regard to the Charity Commission's guidance on public benefit and to its supplementary guidance in respect of fee charging charities.

The Trustees are satisfied that, through its primary activities, the charity provides identifiable benefits and that these are consistent with its charitable objects. The Trustees do not consider that these activities produce any identifiable detriment or harm.

The Trustees are satisfied that the benefits provided by the charity are available to beneficiaries consistent with its charitable aims – autistic people, people with additional learning needs, those with mental health challenges and their families/carers.

In acknowledging that the charity charges fees for many of its services, the Trustees are satisfied that no individual is unreasonably restricted through action by the charity from benefiting from its activities through an inability to pay and/or through poverty.

The Trustees are satisfied that any private benefit is incidental to its public benefit activity.

Trustees' responsibilities

The Trustees (who are also directors of Autism Unlimited for the purposes of company law) are responsible for preparing the Trustees' Annual Report, which includes the strategic report and financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards and applicable law including Financial Reporting Standard FRS 102: the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of a charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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 Statement of Recommended Practice applicable to charities, Charities SORP (FRS 102).
- make judgements and accounting 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.
- prepare the financial statements on the on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements on the website.

The Trustees have adopted the provisions of the Charities SORP (FRS 102) – 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) Second Edition (effective 1 January 2019) in preparing the annual report and financial statements of the charity.

The accounts have been prepared in accordance with the Companies Act 2006.

Members of the charity are limited to the serving members of the volunteer Board of Trustees at any given time, who are limited to a guarantee of £1 each in the event of the charity being wound up.

Statement as to disclosure of information to auditors

The members of the Board of Trustees who were in office on the date of approval of these financial statements have confirmed that, as far as they are aware, there is no relevant audit information of which the auditors are unaware. Each member of the Board has confirmed that they have taken all reasonable steps that they ought to have taken as members of the Board in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Approved on behalf of the Trustees



James Brazier

10 November 2025

Independent Auditor's Report to the Members of Autism Unlimited Limited for the year ended 31 March 2025

We have audited the financial statements of Autism Unlimited Limited, formerly known as Autism Wessex, ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements

does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report or the strategic report included within the trustees' report.

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which the audit was considered capable of detecting irregularities including fraud

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with the trustees and other management, and from our knowledge and experience of the charities sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, care legislation, schools legislation, safeguarding legislation, data protection, employment, environmental and health and safety legislation; and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence. The identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management. To address the risk of fraud in these areas, we:

- selected a sample of transactions from material income streams and compared expected income to that recorded within the financial statements;
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries during the year and at the year-end to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1.18 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with relevant regulators, including OFSTED, CQC and the charity's legal advisors; and
- reviewing legal and professional expenditure incurred in the year.

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

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

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

Use of our report

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

responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 13 November 2025

Lisa Wilson FCA (Senior Statutory Auditor)
For and on behalf of Rothmans Audit LLP, Chartered Accountants & Statutory Auditors
Avebury House, St Peter Street, Winchester, Hampshire, SO23 8BN

AUTISM UNLIMITED LIMITED
Statement of Financial Activities
Year Ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2024/25 Total Funds £	2023/24 Total Funds £
Income					
Donations and legacies	2	20,286	85,199	105,485	129,863
Charitable activities	3	14,867,121	440,123	15,307,244	14,181,382
Investment income	4	220,676	-	220,676	164,010
Total income		**15,108,083**	**525,322**	**15,633,405**	**14,475,255**
Expenditure					
Raising funds	6	54,306	-	54,306	54,651
Charitable activities	7	14,157,106	889,458	15,046,564	12,871,371
Total expenditure		**14,211,412**	**889,458**	**15,100,870**	**12,926,022**
NET INCOME		**896,671**	**(364,136)**	**532,535**	**1,549,233**
Transfers between funds	17	(186)	186	-	-
Gains on revaluation of fixed assets	12	-	-	-	5,299,728
Net movement in funds for the year		**896,485**	**(363,950)**	**532,535**	**6,848,961**
RECONCILIATION OF FUNDS:					
Total funds brought forward	17	19,381,913	2,139,305	21,521,218	14,672,257
Total funds carried forward	**17**	**20,278,398**	**1,775,355**	**22,053,753**	**21,521,218**

AUTISM UNLIMITED LIMITED
Income and Expenditure Account
Year Ended 31 March 2025

	Notes	2024/25 £	2023/24 £
Income from operating activities		15,412,729	14,311,245
Interest and investment income	4	220,676	164,010
Gross income in the reporting period		**15,633,405**	**14,475,255**
Expenditure		(15,100,870)	(12,926,022)
Interest payable and similar charges			-
Total expenditure in the reporting period		**(15,100,870)**	**(12,926,022)**
NET INCOME FOR THE FINANCIAL YEAR		**532,535**	**1,549,233**
Other comprehensive income			
Gain on revaluation of freehold land and buildings	12	-	5,299,728
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		**532,535**	**6,848,961**

AUTISM UNLIMITED LIMITED
Balance Sheet
As at 31 March 2025

	Notes	2024/25 £	2023/24 £
Fixed assets			
Tangible assets	12	15,559,489	16,243,192
		15,559,489	**16,243,192**
Current assets			
Debtors	13	833,469	1,093,800
Cash at bank and in hand		7,691,724	6,218,865
		8,525,193	**7,312,665**
Creditors: Amounts falling due within one year	14	(1,930,929)	(1,830,388)
Net current assets		**6,594,264**	**5,482,277**
Total assets less current liabilities		22,153,753	21,725,469
Creditors: Amounts falling due after more than one year	15	(100,000)	(100,000)
Provisions for liabilities	16	-	(104,251)
Net assets		**22,053,753**	**21,521,218**
Funds			
General unrestricted funds	17	6,146,082	4,598,868
Fixed asset reserve	17	7,469,901	7,780,705
Revaluation reserve	17	6,353,453	6,366,340
Fixed asset improvement reserve	17	308,962	636,000
Unrestricted funds		**20,278,398**	**19,381,913**
Restricted funds	17	1,775,355	2,139,305
		22,053,573	**21,521,218**

Company Number: 02506982

The financial statements were approved and authorised for issue by the directors on 10 November 2025 and signed on their behalf by:

James Brazier
Interim Chair

AUTISM UNLIMITED LIMITED
Cash Flow Statement
For The Year Ended 31 March 2025

	2024/25		2023/24	
	£	£	£	£
Net cash provided by (used in) operating activities (note 1)		1,417,972		2,571,818
Cash flows from investing activities				
Purchase of tangible assets	(644,609)		(1,075,687)	
Sale of tangible assets	478,820		9,208	
Interest receivable	220,676		164,010	
Net cash provided by (used in) investing activities		**54,887**		**(902,469)**
Change in cash and cash equivalents in the year		**1,472,859**		**1,669,349**
Cash and cash equivalents at the beginning of the year		6,218,865		4,549,516
Cash and cash equivalents at the end of the year		**7,691,724**		**6,218,865**

AUTISM UNLIMITED LIMITED

Note To The Cash Flow Statement For The Year Ended 31 March 2025

1. Reconciliation of net movement in funds to net cash flow from operating activities

	2024/25 £	2023/24 £
Net income for the year (as per the statement of financial activities)	532,535	1,549,233
Adjustments for:		
Depreciation of tangible assets	658,368	483,147
Loss on disposal of fixed assets	-	2,199
Revaluation of fixed assets	57,147	-
VAT recoverable on historic fixed assets	133,976	-
Decrease/(increase) in debtors	260,331	512,014
(Decrease)/increase in creditors	100,542	201,286
(Decrease)/increase in provisions	(104,251)	(12,051)
Interest receivable	(220,676)	(164,010)
Net cash provided by (used in) operating activities	**1,417,972**	**2,571,818**

2. Analysis of changes in net debt

	At start of year £	Cash-flows £	At end of year £
Cash at bank and in hand	6,218,865	1,472,859	7,691,724
Total	**6,218,865**	**1,472,859**	**7,691,724**

Notes To The Financial Statements For The Year Ended 31 March 2025

1. ACCOUNTING POLICIES

1.1 General information

Autism Unlimited Limited is a company limited by guarantee and is incorporated in England and Wales. The charitable company is a public benefit entity. The address of its registered office is Unit 1 & 2, Building 446 Commercial Road, Aviation Business Park, Christchurch BH23 6NW.

1.2 Accounting convention

These financial statements have been prepared on a going concern basis, under the historical cost convention modified to include the revaluation of freehold land and buildings, and comply with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ('FRS 102') and the Companies Act 2006. In preparing the financial statements the charity follows best practice as set out in 'Charities SORP (FRS 102) Second Edition', effective 1 January 2019. Autism Unlimited Limited constitutes a public benefit entity as defined by FRS 102.

The charitable company meets its day-to-day working capital requirements through its bank facilities. The charitable company's forecasts and projections, taking account of a reasonable assessment of possible changes in the funding and operating environment, show that the charitable company should be able to operate within the level of its current facilities. After making enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

1.3 Functional and presentation currency

The charitable company's functional and presentation currency is the pound sterling.

1.4 Funds accounting

Funds held by the charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees. Within these funds amounts may be designated for a particular purpose.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

ACCOUNTING POLICIES (continued)

1.5 Fees receivable

Fees receivable represents the amount invoiced for the provision of services which fall within the charity's ordinary activities. Fee income is recognised on a straight-line basis over the period in which the services are delivered.

1.6 Donations and gifts

Voluntary income received by way of donations and gifts to the charity is included in full in the statement of financial activities when receivable. Intangible income is not included unless it represents goods or services, which would have otherwise been purchased. Gifts in kind are included at market value and as resources expended at the same value when distributed.

1.7 Grants receivable

Grants, including grants for the purchase of fixed assets and government grants, are recognised in full in the statement of financial activities in the year in which they are receivable unless they are subject to specified future performance-related conditions in which case they are recognised in income only when the performance-related conditions are met.

1.8 Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

1.9 Fundraising costs

These include the salaries, direct expenditure and overhead costs of the staff who promote fundraising, including events together with an apportionment of central costs.

1.10 Charitable expenditure

Charitable expenditure are all those costs relating to service delivery in accordance with the charity's objectives together with an apportionment of central costs. The method of apportionment for support costs uses the most appropriate basis in each case, as specified in the notes to these accounts.

1.11 Governance costs

Includes those costs associated with meeting the constitutional and statutory requirements of the charity and includes the audit fees and costs linked to the strategic management of the charity.

1.12 Operating leases

Rentals applicable to operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

ACCOUNTING POLICIES *(continued)*

1.13 Tangible fixed assets

The charity categorises its tangible fixed assets between the following asset types:

- Freehold land and buildings (Portfield School campus)
- Freehold land and buildings (community properties)
- Leasehold premises improvements
- Fixtures and fittings
- Motor vehicles
- Computer equipment

Tangible fixed assets are stated at cost or valuation less accumulated depreciation.

Leasehold premises improvements, fixtures and fittings, motor vehicles and computer equipment are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price and costs directly attributed to bringing the asset to its working condition for its intended use.

The Portfield School campus is carried at valuation. Community properties were transferred into the accounts at deemed cost on transition to FRS 102, however, in 2024 the charity opted to revalue these alongside the Portfield School campus to provide more relevant information in the accounts. From 2023/24 onwards all freehold land and buildings are therefore carried at valuation, and were most recently revalued as at 31 March 2024.

Depreciation is calculated to write off the cost or deemed cost of tangible fixed assets over their estimated useful lives as follows:

Freehold land and buildings	- 2% straight-line on buildings only; land is not depreciated
Leasehold premises improvements	- straight-line over the life of the lease
Motor vehicles	- 20% straight-line method per annum
Computer equipment	- 25% straight-line method per annum
Fixtures and fittings	- 16.7% or 25% straight-line method per annum

At each reporting period end date, the charity reviews the carrying amounts of its tangible fixed 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).

ACCOUNTING POLICIES (continued)

1.14 Pensions

The pension cost charge represents the contributions payable to the Teachers' Pension Scheme, an insured group personal pension scheme and the new government auto-enrolment scheme. The charity has no liability under the schemes other than for the payment of those contributions. The pension schemes' arrangement enables the charity to comply with the requirements of stakeholder pension provisions.

The Teachers' Pension Scheme is a multi-employer plan. Where it is not possible for the charitable company to obtain sufficient information to enable it to account for the plan as a defined benefit plan, it accounts for the plan as a defined contribution plan.

The government auto-enrolment plan is a defined contribution plan. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet.

1.15 Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of 95 days or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.16 Financial instruments

The charitable company has financial assets and financial liabilities of a kind that qualify as basic financial instruments in accordance with FRS 102. Basic financial instruments are initially recognised at the transaction value, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

Concessionary loans are initially accounted for at the amount received and the carrying value is subsequently adjusted for any accrued interest payable.

1.17 Creditors and provisions for liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

ACCOUNTING POLICIES (continued)

1.18 Critical accounting judgements and estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(i) Multi-employer defined benefit pension scheme

Certain employees participate in the Teachers' Pension Scheme which is a multi-employer defined pension scheme. The charitable company does not have any commitment to make good any actuarial deficit, nor is it entitled to benefit from any surplus funding. In the judgement of the Trustees, the charitable company does not have sufficient information on the assets and liabilities of the scheme and does not have sufficient information to be able to reliably account for its share of the defined benefit obligation and plan assets. Therefore, the scheme is accounted for as a defined contribution scheme.

(ii) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates based on future investments, economic utilisation and physical condition of the assets.

1.19 VAT

The charity is registered for VAT. Income and expenditure are shown net of VAT, where recoverable. Irrecoverable VAT is included within the relevant expenditure categories in the Statement of Financial Activities.

The charity undertakes a mix of business and non-business activities, some of which are exempt from VAT. Where applicable, VAT is recovered in accordance with HMRC regulations under partial exemption rules.

The charity also benefits from certain VAT reliefs and zero-rated supplies available to registered charities.

1.20 Taxation

The company is a charity within the meaning of Part 1 of Schedule 6 to the Finance Act 2010. Accordingly the charity is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the current or prior period.

2. DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	2024/25 £	2023/24 £
Donations and legacies	20,286	85,199	105,485	129,863
	20,286	**85,199**	**105,485**	**129,863**

In 2023/24 the charity received £97,483 of unrestricted donations and £32,380 of restricted donations.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2024/25 £	2023/24 £
Fees	14,867,121	440,123	15,307,244	13,731,382
Grants	-	-	-	450,000
	14,867,121	**440,123**	**15,307,244**	**14,181,382**

In 2023/24 the charity received £306,154 of restricted fee income and £13,425,228 of unrestricted fee income. All grant income was restricted. Restricted fee income arises from government grants received in relation to the operation of the Portfield School and Portfield Sixth Form sites. In 2023/24, restricted grant income related to a grant from Bournemouth, Christchurch and Poole (BCP) Council to support the new Portfield Sixth Form site.

4. INVESTMENT INCOME

	Unrestricted £	Restricted £	2024/25 £	2023/24 £
Bank interest receivable	220,676	-	220,676	164,010
	220,676	**-**	**220,676**	**164,010**

In 2023/24 all bank interest receivable was unrestricted.

5. NET INCOME

	2024/25 £	2023/24 £
This is stated after charging/(crediting):		
Depreciation of tangible assets	658,368	483,147

	2024/25	2023/24
Rentals payable under operating leases	247,066	119,850
Audit and accountancy	16,948	20,584
(Profit)/Loss on fixed asset disposal	-	2,199

Audit and accountancy expenditure includes auditor's remuneration of £11,620 (2023/24: £11,000) due to Rothmans Audit LLP and fees of £4,420 (2023/24: £3,900) due to Rothmans LLP for the provision of other non-audit services. Rothmans LLP is an associate of Rothmans Audit LLP.

6. COST OF RAISING FUNDS

	Unrestricted £	Restricted £	2024/25 £	2023/24 £	Basis of Allocation
Salaries and fundraising costs	54,306	-	54,306	54,651	Actual
	54,306	**-**	**54,306**	**54,651**	

In 2023/24 all costs of raising funds were unrestricted.

Notes To The Financial Statements For The Year Ended 31 March 2025

7. CHARITABLE ACTIVITIES

Current Year

	Children and Education Services £	Social Care Services £	Other Charitable Activities £	Total 2024/25 £	Basis of Allocation
RESTRICTED					
Charitable activities	869,625	15,156	4,677	889,458	Actual
Total restricted charitable activities	**869,625**	**15,156**	**4,677**	**889,458**	
UNRESTRICTED					
Charitable activities	5,442,972	4,824,556	743,518	11,011,046	Actual
	5,442,972	**4,824,556**	**743,518**	**11,011,046**	
Support costs					
HR and staff training	263,543	402,250	27,741	693,534	Staff FTE headcount
Facilities costs	89,959	137,306	9,469	236,734	Property use
IT support	145,966	222,790	15,365	384,121	Staff FTE headcount
Governance costs	527,388	804,960	55,514	1,387,862	Staff FTE headcount
Finance costs	99,023	151,141	10,423	260,587	Staff FTE headcount
Marketing	69,625	106,268	7,329	183,222	Staff FTE headcount
	1,195,504	**1,824,715**	**125,841**	**3,146,060**	
Total unrestricted charitable activities	**6,638,476**	**6,649,271**	**869,359**	**14,157,106**	
Total charitable activities	**7,508,101**	**6,664,427**	**874,036**	**15,046,564**	

Other charitable activities in 2024/25 include the operation of the Futures programme and Training services.

7. CHARITABLE ACTIVITIES (continued)

Prior Year

	Children and Education Services £	Social Care Services £	Other Charitable Activities £	Total 2023/24 £	Basis of Allocation
RESTRICTED					
Charitable activities	706,033	34,981	31,914	772,928	Actual
Total restricted charitable activities	**706,033**	**34,981**	**31,914**	**772,928**	
UNRESTRICTED					
Charitable activities	4,645,370	4,884,330	546,135	10,075,835	Actual
	4,645,370	**4,884,330**	**546,135**	**10,075,835**	
Support costs					
HR and staff training	296,492	202,567	35,446	534,505	Staff FTE headcount
Facilities costs	121,571	38,669	14,464	174,704	Property use
IT support	194,761	133,009	23,192	350,962	Staff FTE headcount
Governance costs	318,675	217,722	38,098	574,495	Staff FTE headcount
Finance costs	137,808	94,097	16,410	248,315	Staff FTE headcount
Marketing	77,505	52,902	9,220	139,627	Staff FTE headcount
	1,146,812	**738,966**	**136,830**	**2,022,608**	
Total unrestricted charitable activities	**5,792,182**	**5,623,296**	**682,965**	**12,098,443**	
Total charitable activities	**6,498,215**	**5,658,277**	**714,879**	**12,871,371**	

Other charitable activities in 2023/24 included the operation of the Futures programme, the Community Connect programme and Training services.

Notes To The Financial Statements For The Year Ended 31 March 2025

8. STAFF COSTS

	2024/25 £	2023/24 £
Wages and salaries	9,685,128	8,354,815
Social security costs	882,059	747,501
Defined contribution pension costs (including Teachers' Pension Scheme)	553,426	422,158
	11,120,613	**9,524,474**

Emoluments of employees earning over £60,000 in the accounting period, excluding employer pension contributions, fell within the following ranges:

	2024/25	2023/24
£60,001-£70,000	3	2
£70,000-£80,000	2	-
£110,000-£120,000	-	1
£130,000-£140,000	1	1
£160,000-£170,000	1	-

The average number of employees was:

	2024/25	2023/24
Average head count	357	325
	357	**325**

The Board of Trustees, who are the charitable company's directors, the Senior Leadership Group and Operational Management Group, comprise the key management personnel of the charitable company. The total of key management personnel remuneration was £1,113,078 (2023/24: £876,887).

Pension contributions outstanding at the year-end totalled £71,035 (2023/24: £62,397).

9. TRANSACTIONS WITH TRUSTEES

No Trustee received any remuneration from the charitable company during the year (2023/24: £nil). During the year, two trustees received reimbursement for travelling expenses totalling £1,536 (2023/24: four trustees received expenses totalling £368). No expenses were paid to third parties on behalf of

Trustees (2023/24: £nil). No Trustee received payment for professional or other services supplied to the charitable company (2023/24: £nil). No donations were received from Trustees in the year (2023/24: £nil).

10. INDEMNITY INSURANCE

Indemnity insurance was renewed this year as approved by the Charity Commission.

11. TAXATION

The charity is registered with the Charity Commission for England and Wales and, because of the tax-exempt status afforded, there is no liability to corporation tax on the results for the year.

12. TANGIBLE ASSETS

	Freehold properties	Leasehold improvements	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Cost					
1 April 2024	14,940,213	896,603	344,845	1,395,437	17,577,098
Additions	-	46,380	33,279	564,950	644,609
Disposals	(478,362)	-	(71,095)	(58,985)	(608,442)
Revaluation	(62,947)	-	-	-	(62,947)
VAT adjustment	-	-	(18,117)	(115,859)	(133,976)
31 March 2025	**14,398,904**	**942,983**	**288,912**	**1,785,543**	**17,416,342**
Depreciation					
1 April 2024	-	230,869	189,306	913,731	1,333,906
Charge for the year	147,284	223,861	43,950	243,273	658,368
Elimination on disposal	-	-	(71,095)	(58,526)	(129,621)
Revaluation	(5,800)	-	-	-	(5,800)
31 March 2025	**141,484**	**454,730**	**162,161**	**1,098,478**	**1,856,853**
Net Book Value					
31 March 2025	**14,257,420**	**488,253**	**126,751**	**687,065**	**15,559,489**
31 March 2024	**14,940,213**	**665,734**	**155,539**	**481,706**	**16,243,192**

The charity's freehold properties were revalued on 31 March 2024 at market value.

12. TANGIBLE ASSETS (continued)

Portfield School, Magdalen Lane, Middle Path, Manor Road, Penny Farthing House, Greenways and Barn Close were valued by an independent surveyor, Savills, at market value.

The Green Space was reviewed by the Trustees and no significant valuation differences were noted since the site was acquired in November 2023. Barn Close was revalued by the Trustees as at 31 March 2025 based on the value at which it was subsequently sold in September 2025.

The table below shows the carrying amounts that would have been recognised if these properties had been carried under the cost model.

The charity registered for VAT on 30 October 2024 and these accounts include an adjustment for pre-registration VAT recoverable on historic fixed asset purchases shown above.

FREEHOLD PROPERTIES

The historical cost of the freehold properties is as follows:

	Cost	Valuation	At 31 March 2025
	£	£	£
Portfield School including therapy pool	6,133,696	4,612,942	10,746,638
Magdalen Lane	424,629	45,371	470,000
Middle Path	358,436	201,564	560,000
Manor Road	410,000	290,000	700,000
Penny Farthing House	612,938	42,062	655,000
Greenways	619,249	10,751	630,000
Barn Close	588,028	(70,975)	517,053
Green Space	120,213	-	120,213
	9,267,189	**5,131,715**	**14,398,904**

13. DEBTORS

	2024/25	2023/24
	£	£
Trade debtors	360,389	551,418
Other debtors	7,663	6,863
Prepayments and accrued income	465,417	535,519
	833,469	**1,093,800**

14. CREDITORS: Amounts falling due within one year

	2024/25	2023/24
	£	£
Trade creditors	382,329	510,806
Taxation and social security	445,415	240,875
Other creditors	78,679	94,271
Accruals	279,139	329,284
Deferred income	745,367	655,152
	1,930,929	**1,830,388**

Deferred income relates to fees received in advance for school fees and social care. The proportion of the fees relating to the next accounting period have been deferred.

	2024/25	2023/24
	£	£
As at 1 April	655,152	831,421
Amount released to income from charitable activities	(620,155)	(796,424)
Amount deferred in year	710,370	620,155
As at 31 March	**745,367**	**655,152**

15. LOANS

	2024/25	2023/24
	£	£
Other loans	100,000	100,000
	100,000	**100,000**

The other loan is an interest free loan from the Talbot Village Trust granted during the year ending 31 March 2014. Security is held over Greenways and should the property cease to be used for charitable activities it would be due for repayment. The Trustees consider this to be a concessionary loan as it is for the furtherance of the objects of the charitable company and the Talbot Village Trust.

16. PROVISIONS FOR LIABILITIES

	2024/25 £	2023/24 £
As at 1 April	104,251	116,302
Provided in year	-	-
Released in year	(104,251)	(12,051)
As at 31 March	**-**	**104,251**

Provisions for liabilities as at 31 March 2024 relate to provisions for staff holiday pay. These provisions were released in 2024/25 as they are no longer required.

Notes To The Financial Statements For The Year Ended 31 March 2025

17. TOTAL FUNDS – Current Year

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2025 £
Restricted funds:						
Portfield School - Buildings	1,672,176	-	(115,988)	-	-	1,556,188
Portfield School – Fixtures and Fittings	5,488	-	(5,488)	-	-	-
Portfield Sixth Form – Fixtures and Fittings	12,656	-	(2,302)	-	-	10,354
Airfield Road Development	255,074	-	(223,634)	-	-	31,440
Adult Services - Buildings	150,753	-	(12,600)	-	-	138,153
Early Years Autism Training	-	2,600	-	5,200	-	7,800
Employability	2,556	-	(2,566)	-	-	-
Therapy equipment and IT	4,132	-	(4,132)	-	-	-
Education and Skills Funding – Portfield School	-	435,446	(435,446)	-	-	-
Education and Skills Funding - Futures	-	4,677	(4,677)	-	-	-
Childwick Trust Horse Riding	7,875	-	-	-	-	7,875
Forest School	1,395	-	(1,395)	-	-	-
Minibus	1,000	(1,000)	-	-	-	-
Lending Library	3,441	-	(3,441)	-	-	-
Portfield Sixth Form E-sports Studio	-	3,500	-	-	-	3,500
Portfield Sixth Form Sensory Garden	3,421	(70)	(749)	-	-	2,602
Portfield Sixth Form Music Studio	6,365	-	(5,932)	-	-	433
Portfield Sixth Form Kitchen	-	500	(495)	-	-	5
Portfield Sixth Form Outdoor Table Tennis	-	900	-	-	-	900

Notes To The Financial Statements For The Year Ended 31 March 2025

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2025 £
Portfield Sixth Form Swing	-	6,664	(6,664)	-	-	-
Adult Services General	968	-	-	-	-	968
Swimming	443	-	(443)	-	-	-
Portfield School Sensory	562	-	(562)	-	-	-
Shepherd's Hut	-	-	(3,009)	3,009	-	-
Portfield School Climbing Frame	-	13,149	(13,149)	-	-	-
Portfield School Student Kitchen	-	-	-	2,565	-	2,565
Model Classroom	11,000	24,098	(32,533)	(2,565)	-	-
End of Term Performance 2024	-	8,252	(5,621)	(2,631)	-	-
End of Term Performance 2025	-	500	-	2,817	-	3,317
Penny Farthing House	-	1,243	(178)	-	-	1,065
Portfield School Hall	-	2,500	-	-	-	2,500
Portfield School Sensory Room	-	22,363	(8,464)	(8,209)	-	5,690
Total restricted funds	**2,139,305**	**525,322**	**(889,458)**	**186**	**-**	**1,775,355**
Unrestricted funds	4,598,868	15,108,083	(13,616,637)	42,881	12,887	6,146,082
Designated funds:						
Fixed asset reserve	7,780,705	-	(298,356)	12,448)	-	7,469,901
Revaluation reserve	6,366,340	-	-	-	(12,887)	6,353,453
Fixed asset improvement reserve	636,000	-	(296,419)	(30,619)	-	308,962
Total unrestricted funds	**19,381,913**	**15,108,083**	**(14,211,412)**	**(186)**	**-**	**20,278,398**
Total funds	**21,521,218**	**15,633,405**	**(15,100,870)**	**-**	**-**	**22,053,753**

Notes To The Financial Statements For The Year Ended 31 March 2025

17. TOTAL FUNDS - Prior Year Comparatives

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2024 £
Restricted funds:						
Portfield School-Buildings	1,743,901	-	(71,725)	-	-	1,672,176
Portfield School - Fixtures and Fittings	7,787	-	(2,299)	-	-	5,488
Portfield Sixth Form – Fixtures and Fittings			(2,302)	14,958	-	12,656
Airfield Road Development	-	450,000	(194,926)	-	-	255,074
Adult Services - Buildings	185,330	-	(34,577)	-	-	150,753
Employability	10,662	-	-	(8,106)	-	2,556
Therapy equipment and IT	3,882	250	-	-	-	4,132
Education and Skills Funding	82,746	306,154	(388,900)	-	-	-
Childwick Trust Horse Riding	7,875	-	-	-	-	7,875
Forest School	2,178	-	(783)	-	-	1,395
Higher Ground Cabin	312	-	(312)	-	-	-
Community Connect	31,914	-	(31,914)	-	-	-
Minibus	1,000	-	-	-	-	1,000
Musician in Residence	1,500	-	(1,500)	-	-	-
Lending Library	3,441	-	-	-	-	3,441
Portfield Sixth Form Sensory Garden	1,367	2,054	-	-	-	3,421
Portfield Sixth Form Outdoor Spaces	-	5,000	(5,000)	-	-	-
Portfield Sixth Form Music Studio	24,942	12,361	(3,595)	(27,353)	-	6,365

Notes To The Financial Statements For The Year Ended 31 March 2025

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2024 £
Portfield Sixth Form Kitchen	28,706	-	(28,706)	-	-	-
Adult Services General	489	571	(92)	-	-	968
Swimming	443	-	-	-	-	443
Portfield School Sensory	-	562	-	-	-	562
Talent Show	-	582	(6,297)	5,715	-	-
Model Classroom	-	11,000	-	-	-	11,000
Total restricted funds	**2,138,485**	**788,534**	**(772,928)**	**(14,786)**	**-**	**2,139,305**
Unrestricted funds	4,108,459	13,686,721	(11,975,782)	(1,220,530)	-	4,598,868
Designated funds:						
Fixed asset reserve	7,358,701	-	(177,312)	599,316	-	7,780,705
Revaluation reserve	1,066,612	-	-	-	5,299,728	6,366,340
Fixed asset improvement reserve	-	-	-	636,000	-	636,000
Total unrestricted funds	**12,533,772**	**13,686,721**	**(12,153,094)**	**14,786**	**5,299,728**	**19,381,913**
Total funds	**14,672,257**	**14,475,255**	**(12,926,022)**	**-**	**5,299,728**	**21,521,218**

Notes To The Financial Statements For The Year Ended 31 March 2025

17. TOTAL FUNDS – Description of Funds

Restricted funds:

Portfield School - Buildings	This fund represents the donations received for the Parley Lane site buildings, less depreciation on those assets.
Portfield School – Fixtures and Fittings	This fund represents the donations received for the Parley Lane site fixtures, fittings and equipment, less depreciation on those assets.
Portfield Sixth Form – Fixtures and Fittings	This fund represents the donations received for the Portfield Sixth Form's Airfield Road site fixtures, fittings and equipment, less depreciation on those assets.
Airfield Road Development	This fund represents the grants received for the Airfield Road, less depreciation on the property improvements.
Adult Services – Buildings	This fund represents the donations received for Adult Services residential homes, less depreciation on those assets.
Early Years Autism Training	This fund represents the donations received for the delivery of Early Years Autism Training by the charity's internal Training team, to parents of children aged five or under with a diagnosis of autism, or who are waiting for or going through an autism assessment.
Employability	This fund represents grants received to fund an internship for students attending the Portfield Sixth Form programme.
Therapy equipment and IT	This fund represents donations received for therapy and IT equipment at Portfield School.
Education and Skills Funding	These funds represent grants received for the benefit of pupils at Portfield School and Futures, such as pupil premium, sport premium and Education and Skills Funding Agency capital grants.
Childwick Trust Horse Riding	This fund represents grants received to establish a horse riding therapy programme to benefit all the charity's service users.
Forest School	This fund represents income received towards the operation of a forest school for pupils at Portfield School.
Higher Ground Cabin	This fund represents donations received for the construction of a garden cabin at Higher Ground.
Community Connect	This fund represents donations received to provide a family liaison service within The Chris Page Centre and through the Community Connect service.
Minibus	This fund represents donations received to invest in a minibus for Portfield School.
Musician in Residence	This represents donations received to provide a musician in residence at Portfield School.

17. TOTAL FUNDS – Description of Funds (Restricted funds continued)

Lending Library	This represents donations received to purchase items for a library of books and resources within The Chris Page Centre for clients of The Chris Page Centre; parents of students at Portfield School and the wider public to borrow.
Portfield Sixth Form E-sports Studio	This fund represents donations received to create and equip a new learning space at Portfield Sixth Form, Airfield Road with e-sports gaming equipment, furniture, sim racers, lighting and decoration.
Portfield Sixth Form Sensory Garden	This represents donations received to purchase suitable outdoor plants to provide sensory support at Airfield Road.
Portfield Sixth Form Outdoor Spaces	This fund represents donations received to create an outdoor moss wall for students at Airfield Road.
Portfield Sixth Form Music Studio	This represents donations received to create and install a high quality professional music studio with sound booth and a variety of musical instruments, which aims to support students' creativity and musical ambitions.
Portfield Sixth Form Kitchen	This represents donations received to provide a professional kitchen, which will be used on a daily basis by students to improve food knowledge and individual independence as well as for events and activities that the school organises.
Portfield Sixth Form Outdoor Table Tennis	This fund represents donations received to install an outdoor table tennis table at Airfield Road and provide bats and balls to improve Sixth Form students' health and wellbeing, social interactions and physical exercise.
Portfield Sixth Form Swing	This fund represents donations received to provide a swing suitable for Sixth Form students at Airfield Road to help with regulation and for enjoyment.
Adult Services General	The fund represents donations received for the adult residential facilities.
Swimming	This fund represents donations received for swimming activities for students.
Portfield School Sensory	This fund represents donations received for the Portfield School Stepping Stones project.
Talent Show	This fund represents donations received to hold a talent show for pupils.
Shepherd's Hut	This fund represents donations received to purchase a miniature shepherds hut and books, sited on the Portfield School premises as a reading library for all students to access.
Portfield School Climbing Frame	This fund represents donations received to support the purchase of a new climbing frame in the playground for Stepping Stones, our Early Years/Reception class.
Portfield School Student Kitchen	This fund represents donations received to support the modernisation of the student kitchen in Portfield School to help engage students with basic skills such as kitchen hygiene, food storage and techniques in preparation and skills in cooking and baking.

17. TOTAL FUNDS – Description of Funds (Restricted funds continued)

Model Classroom	*This fund represents donations received for Model Classroom projects, which enable students to effectively engage in lessons by reducing environmental factors like sounds, sights and sensations, which can trigger sensory overload, anxiety, aggression and hyperactivity.*
End of Term Performance 2024 and 2025	This fund represents donations received to support the costs of staging an end of term performance, including theatre hire, costumes and set design, involving students throughout Portfield School for educational, social and community purposes.
Penny Farthing House	This fund represents donations received to support the sensory needs of people we support that resided at Penny Farthing House.
Portfield School Hall	This fund represents donations received to support the upgrade of the school hall audio-visual equipment to enhance the educational experience, improve the learning experience and to better deliver additional events that the school will arrange.
Portfield School Sensory Room	This fund represents donations received to support the upgrade and modernisation of the sensory room, now managed by our Therapy team for the benefit of all students that require this support.

17. TOTAL FUNDS – Designated funds:

Fixed asset reserve	This fund represents the net book value of tangible fixed assets, except for those already held within restricted funds or the revaluation reserve.
Revaluation reserve	This fund represents the historic accumulated revaluation gains on the fixed assets.
Fixed asset improvement reserve	This fund represents amounts set aside by the Trustees to fund planned capital improvements to the charity's properties.

Transfers between funds

Transfers between funds in 2024/25 reflect reallocations of surplus funding as agreed with the original donors. Other transfers relate to the allocation of unrestricted funds to cover expenditure in excess of monies received for projects. Transfers to the fixed asset designated fund, buildings funds and fixtures and fittings funds recognise additions to fixed assets in the year. Transfers to the fixed asset improvement reserve designate funds set aside by the Trustees for future capital projects. Transfers from restricted funds in 2023/24 were adjustments to allocate expenditure on these activities in prior periods which was not allocated against the restricted fund at the time.

18. ANALYSIS OF TOTAL ASSETS BETWEEN FUNDS – Current Year

	Fixed assets	Net current assets/(liabilities)	Provisions and long-term liabilities	Total as at 31 March 2025
	£	£	£	£
Restricted funds:				
Portfield School - Buildings	1,556,188	-	-	1,556,188
Portfield Sixth Form - Fixtures and Fittings	10,354	-	-	10,354
Adult Services – Buildings	138,153	-	-	138,153
Airfield Road Development	31,440	-	-	31,440
Early Years Autism Training	-	7,800	-	7,800
Childwick Trust Horse Riding	-	7,875	-	7,875
Portfield Sixth Form E-sports Studio	-	3,500	-	3,500
Portfield Sixth Form Sensory Garden	2,602	-	-	2,602
Portfield Sixth Form Music Studio	-	433	-	433
Portfield Sixth Form Kitchen	-	5	-	5
Portfield Sixth Form Outdoor Table Tennis	-	900	-	900
Adult Services General	-	968	-	968
Portfield School Student Kitchen	-	2,565	-	2,565
End of Term Performance 2025	-	3,317	-	3,317
Penny Farthing House	-	1,065	-	1,065
Portfield School Hall	2,500	-	-	2,500
Portfield School Sensory Room	-	5,690	-	5,690
Total restricted funds	**1,736,135**	**39,220**	**-**	**1,775,355**
Unrestricted funds	-	6,246,082	(100,000)	6,146,082
Designated funds:				
Fixed asset reserve	7,469,901	-	-	7,469,901
Revaluation reserve	6,353,453	-	-	6,353,453
Fixed asset improvement reserve -		308,962	-	308,962
Total unrestricted funds	**13,823,354**	**6,555,044**	**(100,000)**	**20,278,398**
Total funds	**15,559,489**	**6,594,264**	**(100,000)**	**21,053,753**

18. ANALYSIS OF TOTAL ASSETS BETWEEN FUNDS - Prior Year Comparatives

	Fixed assets	Net current assets/ (liabilities)	Provisions and long-term liabilities	Total as at 31 March 2024
	£	£	£	£
Restricted funds:				
Portfield School - Buildings	1,672,176	-	-	1,672,176
Portfield School – Fixtures and Fittings	5,488	-	-	5,488
Adult Services – Buildings	150,753	-	-	150,753
Airfield Road Development	255,074	-	-	255,074
Airfield Road - Fixtures and Fittings	12,656	-	-	12,656
Employability	-	2,556	-	2,556
Therapy equipment and IT	-	4,132	-	4,132
Childwick Trust Horse Riding	-	7,875	-	7,875
Forest School	-	1,395	-	1,395
Minibus	-	1,000	-	1,000
Lending Library	-	3,441	-	3,441
Portfield Sixth Form Sensory Garden	-	3,421	-	3,421
Portfield Sixth Form Music Studio	-	6,365	-	6,365
Adult Services General	-	968	-	968
Swimming	-	443	-	443
Portfield School Sensory	-	562	-	562
Model Classroom	-	11,000	-	11,000
Total restricted funds	**2,096,147**	**43,158**	**-**	**2,139,305**
Unrestricted funds	-	4,803,119	(204,251)	4,598,868
Designated funds:				
Fixed asset reserve	7,780,705	-	-	7,780,705
Revaluation reserve	6,366,340	-	-	6,366,340
Fixed asset improvement reserve	-	636,000	-	636,000
Total unrestricted funds	**14,147,045**	**5,439,119**	**(204,251)**	**19,381,913**
Total funds	**16,243,192**	**5,482,277**	**(204,251)**	**21,521,218**

19. OPERATING LEASE COMMITMENTS

At the balance sheet date, the charitable company had the following minimum lease payments under non-cancellable operating leases for each of the following periods:

	Plant and machinery		Land and buildings	
	2024/25	2023/24	2024/25	2023/24
	£	£	£	£
Payments due:				
Not later than one year	19,753	19,753	229,290	147,000
Later than one and not later than five years	18,107	37,860	639,051	296,044
Later than five years	-	-	1,296,390	-
	37,860	**57,613**	**2,164,731**	**443,044**

20. MEMBERS' LIABILITY

The charity is a company limited by guarantee having no share capital. Each member undertakes to contribute such amount (not exceeding £1) as may be required in the event of the charity being wound up.

21. CAPITAL COMMITMENTS

At 31 March 2025, the charity had no capital commitments. As at 31 March 2024 the charity had contracted for future drainage works with a value of £173,580 at its Portfield School site.

22. RELATED PARTY TRANSACTIONS

Transactions with Trustees are disclosed at note 8. There were no other related party transactions.

23. CONTROL

The charitable company is controlled by its Trustees acting in concert.

24. PENSION COMMITMENTS AND OTHER POST-RETIREMENT BENEFITS

Defined contribution scheme

The charitable company operates a defined contribution pension scheme for non-teaching staff, together with the government auto-enrolment scheme. The assets of the schemes are held separately from those of the company in independently administered funds.

Defined benefit scheme

The company contributes to the Teachers' Pension Scheme for the benefit of its teaching staff, which is a defined benefit scheme. The assets of the scheme are administered by the Teachers' Pension Agency, which instructs the company as to the level of contributions, with eligible employees making a tiered percentage contribution and employer's contributions made at a fixed rate of 23.68%. The charitable company does not have any commitment to make good an actuarial deficit, nor is it entitled to benefit from surplus funding. Accordingly, the scheme is accounted for as if it is a defined contribution scheme.

25. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds £	Restricted funds £
Income			
Donations and legacies	2	97,483	32,380
Charitable activities	3	13,425,228	756,154
Investment income	4	164,010	-
Total income		**13,686,721**	**788,534**
Expenditure			
Raising funds	6	54,651	-
Charitable activities	7	12,098,443	772,928
Total expenditure		**12,153,094**	**772,928**
NET INCOME		**1,533,627**	**15,606**
Transfers between funds		14,786	(14,786)
Gains on revaluation of fixed assets		5,299,728	-
Net movement in funds for the year		**6,848,141**	**820**

Autism Unlimited Limited

England & Wales - Charity number 1000792

Accounts

Autism Unlimited Limited

Company Number 2506982

Registered Charity Number 1000792

Annual Report and Financial Statements

For the year ended 31 March 2024

AUTISM UNLIMITED LIMITED
Year Ended 31 March 2024

Contents

Welcome to Autism Unlimited	3
Who are we?	3
Our vision	4
What does that look like?	4
Strategic report - Objectives and highlights - Achievements and performance - Financial Review - Risk statement - Looking ahead – our plans for 2024/5	 6 6 14 16 18
Administrative details	20
Governance	20
Public Benefit Statement	21
Volunteers	21
Structure, Governance and Management	22
Independent auditors report	25
Statement of financial activities	30
Summary income and expenditure account	31
Balance sheet	32
Cash flow statement	33
Notes to the financial statements	34

Welcome to Autism Unlimited

Since Autism Unlimited was founded by a group of parents in their garden shed over 50 years ago, we have supported thousands of autistic people to live their lives the way they want to.
Our approach is person-centred to support every individual to reach their own life goals and provides unique and joyful learning and life experiences.

What we hope to do is change the narrative about what place autism has in our fabulous community. The past year has been filled with progression that we have seen on many occasions how the people we support are making strides and our teams are right there with them cheering them on and excited to provide the environments and encouragement that they deserve.

We are now, in a stronger position than ever with the always evolving Portfield School - including our brand-new sixth form, a thriving 'Futures' programme, and a stable adult services structure that gives the adults we support the environment they need.

We would like to thank our wonderful supporters, who all contribute to our charity in different ways. From our local community, donors, fundraisers, local authority partners - everyone has a role to play, and we are excited to continue working with you.

There is still a lot of work to do, our sector continues to face challenges that are often beyond our control but we will continue to deliver on our promise of creating unlimited opportunities for the people we support and with a strong team, robust operational structure and dynamic ways of problem solving, we are confident that we will achieve this.

Who are we?

Meet Ava from Portfield School:

Ava has been at Portfield School now for three years and is loving her time at the school. As she said, "I love all of the support I get from the teachers, I love spending time with my friends, and I feel like I really fit in, and people understand me." Ava recently was the star of the show at our annual Talent Show, where she sang an amazing rendition of 'Somewhere over the Rainbow.'

Meet Ollie from Portfield Sixth Form:

Before Ollie joined Portfield 6th Form he was home-schooled for two years. When he first started, he had, no social skills whatsoever. Now as he says: "I somehow miraculously made friends. I was shocked myself, like, Wow. That's my friend. But ever since I've joined, my social skills have come through the roof. Every other skill I've had has gone through the roof. Being here has just made me a better person compared to when I was in school. Before I joined, my mental state was awful, but now I'm at Portfield everything's just going uphill."

Meet Emily from Futures:

When Emily joined our Futures programme, she was very nervous and shy. She would not speak to anyone and lacked confidence in herself but since completing the programme she has achieved so much and blossomed. She has overcome so much but is now full of self-confidence and self-belief. She has secured a paid job, uses public transport on her own to meet her friends. Her skills in budgeting are second to none and as someone who has never stayed overnight away from her parents, she is now comfortable living independently and is about to get her own flat.

Meet Georgia from Adult Services:
Georgia is working to get her Level 1 in Childcare. She is currently working in a paid role at the local Co-op but hopes to go on to work in childcare soon. She is incredibly proud of her achievements and is looking forward to the next opportunity to grow and develop.

Our vision

Our charity was founded in 1968 by parents of autistic children in their garden shed who were determined that their children would have the educational support they needed. The group established one of the first specialist autistic schools in the UK. Today the charity has grown significantly, and we now provide considerably more education and support services to a greater number of adults and children who benefit from our expertise.

Our mission

We exist to support and empower those living with autism. We recognise the challenges for children, adults and their families and work with them as partners to find solutions and create opportunities through tailored learning and support.

What does that look like?

Residential Homes

During 2022-2023 we restructured our Adult Support Division. We now have four homes with four people residing in each home.

Each individual benefits from person-centred support, enabling them to reach their own goals. We encourage them to make their own life choices whilst ensuring that their interests, hobbies and needs are met.

Community Support

We provide supported living services to people of all ages in their own homes and in the community. Our commitment is to provide every single person we support with the framework to identify the opportunities

that are available to them, to make considered choices about what they want to achieve and to work in partnership with them to successfully achieve those aims.

Futures

Futures is our new and bespoke programme for young adults between the ages of 19 and 25. It has been designed to provide a Preparation for Adulthood framework with the overriding goal of enabling our Learners to achieve sustained employment and better long-term life outcomes.

Portfield School and Sixth Form

Portfield School is a thriving non-maintained school with a Published Admissions Number of 125 students in purpose-built premises at Parley, near Christchurch, and its 16-19 Sixth Form site in Christchurch. The school is a specialist autism provision for students aged 4 to 19 with a diagnosis autism and an Education, Health and Care Plan (EHCP).

Charity Hub

Our business support functions comprise the Chief Executive team, Finance, IT, Talent, Recruitment and Training, Health and Safety, Facilities, Marketing and Fundraising.

Strategic report

The Companies Act 2006 (Strategic Report and Directors' Report Regulations 2013), requires the Charity to prepare a strategic report. The strategic report comprises of the following sections:

- Objectives and activities
- Achievements and performance
- Financial review
- Looking ahead – our plans for 2024/5

Objectives and activities

The Articles of Association state that the Charity is: "For the public benefit for the provision of education, social care, advocacy and other support services to those whose lives are affected by autism, learning and developmental difficulties or mental health difficulties". The Charity's main activities undertaken in relation to those purposes are defined through its vision and mission statement.

Achievements and performance in the past year

Portfield School

This year has been filled with exciting new initiatives and opportunities that have enriched the experiences of our students at Portfield School. We are thrilled to share some of the highlights and successes that have made a significant impact on our school community.

<u>Showcasing talent:</u>

Shakespeare in Schools

In an effort to expand our students' engagement with literature and the arts, we joined the 'Coram Shakespeare in Schools' program. Students brought the works of Shakespeare to life through interactive workshops, filmed performances, and a live show. By taking part in the production process, they were able to explore timeless themes in a way that was accessible and enjoyable. It was an excellent opportunity to build their confidence and hone in their drama skills with the support of professional industry facilitators. The program was met with great enthusiasm, fostering creativity, collaboration, and a deeper appreciation for the arts among our students.

Talent Show at the Regent

Our annual talent show took place at the Regent Theatre, providing a platform for our students to showcase their unique skills and talents. From singing and dancing to comedy acts and magic tricks, the event celebrated the diverse abilities of our students in a supportive and encouraging environment. It was a memorable evening for all, with parents, staff, and community members coming together to cheer on our talented performers.

New learning opportunities:

Enhanced Physical Education Activities

We have expanded our physical education program to include a variety of new activities aimed at promoting fitness and wellbeing. With the support a personal trainer, our students have enjoyed diverse options such as boxing sessions, football training, and even offsite trips designed to encourage active participation and personal growth. Our football team has also flourished this year, participating in external matches that have boosted teamwork, sportsmanship, and school spirit.

We introduced vocal coaching as part of our performing arts curriculum, giving students the opportunity to develop their vocal skills under the guidance of expert instructors. This addition has been particularly popular, providing an outlet for self-expression and helping students to build confidence both on and off the stage.

At the beginning of the year, we welcomed Simon, our new nutritionist, who has been instrumental in educating our students about healthy eating habits. Simon's workshops and personalized guidance have empowered students to make better dietary choices, contributing to their overall wellbeing. This initiative is part of our broader commitment to supporting the physical and mental health of our school community.

2023 brought the launch of our Enterprise Project to continue the Preparation for Adulthood outcomes and development of functional English and Maths. Every Secondary Class has taken part in this initiative and launched their own micro-business. Students from the other classes can spend their Portfield Pounds and Pence to buy items from the projects and this has proven hugely popular.

These highlights represent just a glimpse of the positive impact we have made this year, and we are grateful for the dedication of our staff, the enthusiasm of our students, and the ongoing support of our families and community. Together, we are making a lasting difference at Portfield School.

Sixth Form

The Portfield School Sixth Form moved to a new site for the start of the new academic year in September 2023. Our student base began with twenty-five students occupying the new building, and this has increased by ten students in September 2024.
Our new home is an environment in which young people thrive and it's been wonderful to see the impact this has had on the lives of those we support. Many of our students are now confident enough in their own abilities to take paid employment or who now have the support they need to focus on their individual passions and see a route to further study at a higher level. In addition to the impressive training kitchen, the building has modern tutor rooms, a full music recording studio, workshop areas, social areas and a trampoline and a sensory garden.
There were many features that our students wanted, all of which we were able to deliver:

- The services of a personal trainer in and a state-of-the-art gym area where they could work on their physical fitness and let off steam.

- A music recording studio.
- The engagement of an actor in residence to enable them to study drama and work in theatre.
- Health and nutrition training in our brand new specifically designed kitchen.
- Sensory areas with mood lighting.

Here is what Ollie thinks of his Sixth form space:
" The new Portfield School sixth form is an amazing place. I've developed a lot of confidence while I've been here, and I get a lot of support compared to mainstream. I've learnt Maths and English, how to cook and how to use gym equipment properly. All skills I'll use in my adult life."

Many of our sixth-form students have taken part in the Bronze and Silver Duke of Edinburgh Awards. For some of our students this experience is the first time they have been able to participate in this type of activity and for others it is the very first time they have stayed away from home. We are extremely proud of the work put in by both our teachers and our students to make this happen.

Futures

Our Futures programme continues to go from strength to strength. This year we will have twenty-nine Learners who completed the course, a massive leap from the four Learners we were able to support when we started just over two years ago.

Futures is all about the preparation for adulthood; empowering young adults to take control of their lives and supporting them to achieve their aspirations. Each individual is different, with their own pathway, and it's important to work with them to create a route to their goals.

- *Almost all Learners have had work experience*
- *They have all practised independent living away from home*
- *They have all taken part in local community activities such as gym and swimming opportunities and community-based social activities*
- *Over 50% have part- or full-time paid employment.*

Others are reaching major life goals such as traveling abroad alone for the very first time or cooking their own meals and living independently.

Futures now has two bases, the original one premise on Manor Road, and recently, we have moved some of its learning to the old sixth form building on Magdalen Road.

We are incredibly proud of the amazing human beings they are. Our approach of learn local, live local and work local continues to be a theme that our Learners are thriving in.

We are exploring opportunities to develop Futures bases in other local authorities, with the potential for our status as a registered post -18 education institution becoming an established part of a learning offer for other young disabled adults with an Education, Health and Care Plan.

One of the many things we are proud of that Futures offers is our Independent Living Experience, and Emily is a shining example of that.
Mini case study:

Before Futures, Emily had never been able to stay away from home. The 'Independent Living Experience', a part of the learning programme, provided the unique opportunity to experience overnight stays in a safe and comfortable onsite setting with the support of a coach.
The initial feelings of anxiety and worry were prominent as she had never stayed away from her mum and dad. But with the support of her coaches and fellow Learners, she worked hard to embrace the challenge, eventually making it to three overnight stays!
The opportunity to navigate independent living with guidance emboldened Emily with the confidence she needed to take the next step – to move out and into her own flat! What seemed impossible two years ago has become a reality, all thanks to her unwavering drive and a supportive environment in Futures which enabled her to thrive.

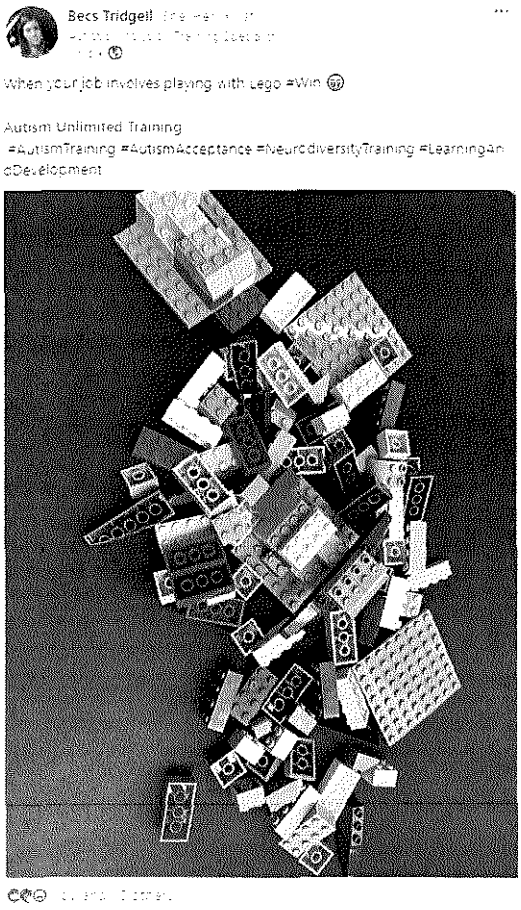
Adult Services

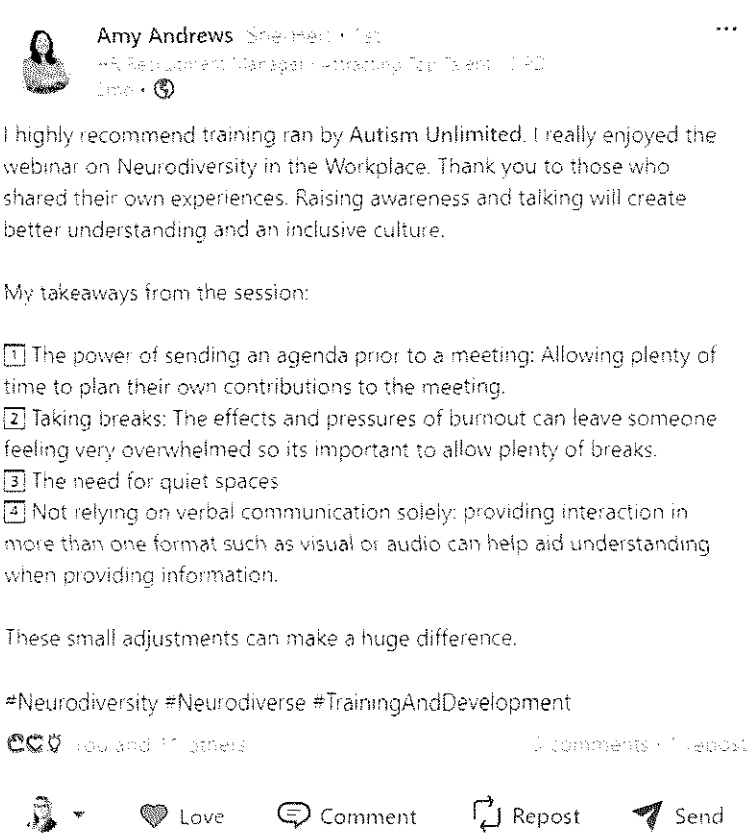
Adult services continue to respond to challenges across the sector in a way positive and proactive way. The focus for us this year has been to strengthen the operational leadership team across our adult services offer. This strategy has to enable us to continue to support a wide range of people including some with complex behavioural presentations who might otherwise be in a much more restrictive setting in their own community, in their own home. It has also further enhanced the momentum driving the ongoing of our community based service that are aligned to both client aspiration and commissioning strategies.

We have developed the senior management team to include a Director of Adult Services, Head of Adult Services and three Registered Managers who all oversee the direction and quality of services delivered in the East and West.

Our Board of Trustees and Executive Team are committed to re-aligning adult services to evolve so it can be sustainable for the future and continue to encourage people to be in the right environments, supporting them to live their best lives and have a positive presence in their communities.

External Training





It's been a busy year for the training team who have made significant strides in expanding our reach and impact through the delivery of external training courses. These initiatives are designed to enhance understanding and support for autistic people across various sectors, contributing to more inclusive and supportive environments in the community.

Partnerships Driving Success

Key to the success of our external training output have been our strategic partnerships, notably with NHS Dorset and Brewhouse and Kitchen. These collaborations have allowed us to tailor our training offerings to meet the specific needs of different sectors, thereby maximizing their effectiveness.

NHS Dorset Partnership: Through our partnership with NHS Dorset, we have delivered specialized training sessions aimed at healthcare professionals. The focus has been on equipping staff with the knowledge and skills necessary to better support autistic patients ensuring that healthcare settings are more accommodating and responsive to the needs of autistic individuals. This partnership has not only enhanced the capabilities of healthcare providers but also contributed to better health outcomes and experiences for autistic patients.

Brewhouse and Kitchen Collaboration: Our collaboration with Brewhouse and Kitchen has been instrumental in extending our training reach into the hospitality sector. By training staff across their establishments, we have been able to foster more autism-friendly environments, promoting greater accessibility and inclusion. This partnership exemplifies how businesses can play a crucial role in supporting neurodiversity, making community spaces more welcoming for everyone.

It has also been a great experience to work with other local organisations such as Gallaghers and Dorset Council, where we trained over 2,000 members of their workforce.

Overall, these efforts have strengthened Autism Unlimited's position as a leader in autism training and education, reinforcing our commitment to building a more inclusive society through knowledge sharing and partnership. Moving forward, we aim to continue expanding our external training offerings, exploring new partnerships, and broadening the scope of our impact across various sectors.

Our Culture

Employers of today need to be innovative, agile and change orientated to remain relevant in our fast-paced world. We believe the best way of achieving that is through hiring great people and by developing and encouraging a strong, open and positive culture that allows them to shine. A culture that challenges the status quo, embraces failure, encourages autonomy and eschews the hierarchy that can make organisations sluggish.

At the heart of our charity's culture is a strong commitment to Equality, Diversity, Inclusion, and Belonging (EDIB). We believe that EDIB only truly comes to life when every colleague feels a genuine sense of belonging within our organisation. To foster this environment, we actively promote acceptance and inclusion through initiatives that celebrate diverse backgrounds and perspectives. We encourage open dialogue, provide education on unconscious bias, and ensure that every voice is heard and respected. Our aim is to create a workplace where all colleagues feel engaged, valued, and motivated to embody our values daily. By nurturing a culture of belonging, we not only strengthen our team but also enhance our ability to deliver what our community needs effectively and compassionately.

Our People

Over the past year, we've worked hard to ensure the support we provide our colleagues inside and outside of work reflects their significant contribution to the lives of those we support. Our charity is deeply committed to our mantra of "Recruit, Train, Retain," which forms the core of our organisational ethos.

Recruit:

We actively seek to attract individuals who are not only passionate about our cause but also bring diverse skills and perspectives to our team. Through targeted recruitment strategies, we aim to identify candidates who align with our values and mission.

Train:

Once on board, we invest significantly in training and developing our staff, offering a variety of learning opportunities that foster both personal and professional growth. By creating a supportive and inclusive environment, we ensure our colleagues feel valued and engaged.

Retain:

This commitment to staff development, coupled with a focus on well-being and career progression, results in high levels of job satisfaction and retention, allowing us to build a dedicated and experienced team that drives our charity's success.

Fundraising

Our fundraising approach:

We are committed to protecting donors and the public, including vulnerable people, from any unreasonably intrusive or persistent fundraising approaches and will not apply any undue pressure on them to donate. We deal with existing and potential donors both sensitively and with extreme care, protecting the Charity's reputation and values. We will work with gentle persuasion, and we do not use any external professional fundraising services.

To provide further reassurance, and to demonstrate compliance with the regulation for fundraising activities, we are registered with the Fundraising Regulator. We have adopted the regulator's Code of Fundraising Practice and use the Fundraising Regulator's logo on all fundraising communications.

Autism Unlimited has not received any requests to remove or suppress donor data from the Fundraising Preference Service. We have a process in place to deal with complaints and are pleased to confirm that we have not had any related to fundraising during the year.

Our fundraising work:

Most of our fundraised income is generated through partnerships with trusts, foundations and corporate partners, as well as individuals who have an interest in our cause.

Over the past year, the generosity of our supporters, including individuals, businesses and community groups, has played a pivotal role in driving our initiatives forward. These funds have been instrumental in enhancing our services, expanding our reach, and innovating our approach to supporting the autism community.

Through fundraising, we were able to achieve full funding for both a professional kitchen and music studio at the new Sixth Form at Airfield Road, amongst many other projects across the charity.

We are very grateful for all the direct financial and gift in kind donations we received and thank all our donors for their support.

Marketing

This year, the Marketing team has truly embodied our mission of fostering understanding and acceptance of autism in society. Through innovative campaigns and authentic storytelling, we have not only amplified the voices of our community but also created lasting connections with the broader public. Two standout campaigns, "My Autistic Self" and "Autism Acceptance Week," have exemplified our commitment to showcasing the strengths and individuality of those we support.

My Autistic Self:

"My Autistic Self" brought to life a powerful series of real-life stories from our students, learners, and adults, each highlighting key characteristics of autism and their unique ways of navigating the world. This campaign was not just about telling stories; it was about breaking down stereotypes and celebrating the diverse experiences within the autism community. From the deeply moving accounts of masking, where individuals shared their efforts to fit into a neurotypical world, to honest discussions about floating focus and the comforting effects of stimming, "My Autistic Self" resonated with audiences far and wide. This campaign became a platform for voices that often go unheard, fostering empathy and understanding across our audience.

Autism Acceptance Week:

During Autism Acceptance Week, we turned the spotlight on the incredible achievements of our students, learners, and adults. This week-long celebration was filled with stories of personal pride and triumph as each participant showcased their journey and the milestones they've reached. From small steps to significant leaps, every goal achieved was a testament to their determination and resilience. The campaign not only celebrated individual successes but also served as an inspiring reminder of what is possible when we support and believe in one another. Autism Acceptance Week galvanized our community, reminding us all of the power of acceptance and the joy of celebrating every unique journey.

Through these campaigns, the Marketing Team has elevated Autism Unlimited's message, reaching new audiences and deepening our impact. By sharing authentic experiences and celebrating personal achievements, we continue to build a world where autistic individuals are understood, valued, and celebrated for who they are.

The marketing team continue to increase engagement with both the neuro-divergent and neuro-typical communities to promote the charity and increase autism awareness and acceptance.

Financial Review

The Charity's income for the period increased from £12,608,787 to £14,475,255 an increase of 14.8%. This income is derived from:

Education contracts:	£8,584,612
Residential home contracts:	£2,448,515
Community support services:	£3,088,600
Fundraising:	£129,863
Other activities:	£59,655
Investment Income:	£164,010

Expenditure in respect of those activities increased from £12,068,112 to £12,926,022 an increase of 7.1%.

Education services:	£6,498,2147
Social care:	£5,658,277
Information and advice service/non-contracted services:	£714,879
Fundraising:	54,651

The combined activity generated a surplus of £1,549,233 10.7% of total income (prior year surplus: £540,675). This surplus is required to maintain free reserves at target levels given the growth in the Charity.

The income and expenditure results support the Charity's Objects: "*For the public benefit for the provision of education, social care, advocacy and other support services to those whose lives are affected by autism, learning and developmental difficulties or mental health difficulties.*"
The Charity's net assets have increased from £14,672,257 to £21,521,218.

The Charity engaged Savills to undertake a valuation of the Charity's freehold properties at 31 March 2024. The outcome of this is shown in more detail in Note 12 to the accounts. In total, the property values have increased from a closing net book value at 31/3/2 of £9,475,213 to an updated valuation at 31 March 2024 of £14,345,000. The majority of the total increase in value being seen in the Charity's Portfield School in Parley Lane.

Financial reserves and investment policy

Funds and reserves fall into the following categories:

- ***Restricted funds*** are those funds only available for expenditure in accordance with the donors' directions. Details of these are set out in the notes to the annual accounts.
- ***Fixed asset funds*** represent the fixed assets of Autism Unlimited, the vast majority of which are the freeholds of Portfield School and the residential homes. Without them, Autism Unlimited could not operate. They are shown separately to other unrestricted funds due to the size and importance of these assets.
- ***Designated funds*** are set aside at the discretion of the Trustees for a specific future purpose.
- ***Free reserves*** are not committed to a particular use, i.e. they are freely available for general use, should a need arise. They are retained to enable the Trustees to provide assurance to our service users, the public and local authorities that Autism Unlimited will be able to sustain its contractual commitments to deliver care and education services. These funds are primarily held in cash for liquidity purposes.

Free reserves are set at a level to withstand any short-term financial risks, the main ones being the additional costs of managing a significant shortage of skilled care workers or teaching assistants and the loss of revenue of a significant number of service user contracts. Based on the financial risks facing the charity, the Trustees have targeted a free reserve holding of between three and six months' annual expenditure. Should projections of free reserves fall outside this range, the Trustees will review the business plan and make changes as appropriate.

At the end of March 2024, the Charity had free reserves of £4.6m, equating to 4.3 months of expenditure, in line with its free reserves target (on the equivalent basis 31 March 2023: 4.1 months). Total funds amounted to £21.5m of which £2.1m is restricted and £14.8m represents the value of operational fixed assets. This includes a fund of £0.6m which has been established for planned capital works.

The details of all funds are shown in notes 17 and 18 to the financial statements.

The Charity's policy is primarily to hold sufficient liquid funds, for example on short-term deposit, to meet its operational requirements, as determined by cash flow projections and regular risk assessment. The Trustees have targeted a minimum cash holding of three months of annual expenditure. These liquid reserves are backed up by a large property portfolio, much of which is freehold, not committed as security against existing borrowing, and so would provide a source of further medium-term liquidity should the need arise.

The Charity's policy, where liquid reserves exceed the needs of medium-term cash flow forecasts, is to fund planned expansion of the Charity's operational property portfolio, which supports services provided to its beneficiaries, or to pay down long-term debt, as applicable. If liquid funds were to exceed these requirements, the Charity's policy would be to invest in appropriate long term commercial investments, based on its investment policy and a financial analysis of the options available. Income from these longer-term commercial investments would be used to support the operational activities of the Charity.

Currently, no longer-term commercial investments are being held and there are no indications that this will be the case in the foreseeable future.

Annual Trustee risk statement

The Trustees are responsible for the identification and evaluation of the strategic risks to Autism Unlimited. We define key strategic and operational risks as those that, without effective and appropriate mitigation, would have a severe impact on our work, our reputation, or our ability to achieve our ambitions.

The Trustees work to an established risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risks faced, prioritising risks in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risks. These risks are reported to the Trustees, allowing them to challenge any assumptions management have made about risks and to understand the context in which decisions are taken. This helps to ensure that the most serious risks are being managed effectively.

The key controls used include:

- Formal agendas and minutes for all Committees and Board activity.
- Detailed terms of reference for all Committees and approvals process for all actions by the Board.
- Comprehensive strategic and operational planning, budgeting, and management accounting.
- Clear organisational structure and lines of reporting.
- Formal written and reviewable policies.
- Clear authorisation, delegations, and approval levels.
- Trustee approved risk management policy and associated procedures.

Key risks and uncertainties

Principal risks currently identified, and associated mitigating controls are:

Regulatory and compliance risks

To mitigate the risk of failure to maintain high levels of safeguarding for service users, we have implemented a comprehensive safeguarding strategy across the Charity with reporting systems and staff training. Trustee visits and external reviews are undertaken to ensure the robustness of our systems. All staff are signposted to SeeHearSpeakUp, a confidential external whistleblowing support service.
There is a risk that we fail to meet the regulatory standards expected of our operational teams. To mitigate this, we have rigorous internal systems and standards in place. We conduct spot checks of these standards and internal audits.

Financial risks

A significant proportion of our income is derived from one organisation, this could lead to the Charity being adversely and disproportionately impacted financially, if that organisation were to take financial and/or service strategy decisions, which led to a significant loss of income to the Charity. We address this by working closely with the customer to ensure we continue to deliver excellent services and financial outcomes that are sustainable for both organisations. Our strategy for both Education and Adult services is to extend to new locations and to work with an extended customer base thereby reducing the reliance on the main customer.

Our Adult social care services have not received levels of funding which provide full cost recovery for our provision. To mitigate this risk, we have strengthened our operational team and taken steps to improve the efficiency and effectiveness of service delivery. This has improved financial viability. However, further steps are needed to complete this journey. We are working closely with the local commissioning leads to shape our future service delivery and ensure our future offerings meet their future needs and can be delivered in a sustainable financial way for all parties.

Our financial plans are aligned to the Charity's strategy, underpinned by clearly articulated planning assumptions, for example in respect of pupil numbers; commissioned hours; residential home occupancy rates; and contracts for external training delivery. Collegiate working and information sharing across the charity provide early indicators of changes to these assumptions and enable us to apply sensitivity analysis to confirm the robustness of our financial plans.

Operational risks

Our people are key to the delivery of our strategy and associated operational plans. Challenges in recruiting the required levels of appropriately qualified staff to maintain and expand services persist.

We have introduced a number of initiatives and approaches over recent years to maximise talent attraction and enhance recruitment and retention practices. We continually review our strategies to enable us to recruit and retain the staff we need to advance the strategic plan for growth and delivery of quality services.

We take our responsibilities over the handling of sensitive data very seriously. The UK GDPR regulations gave us the opportunity to review our responsibilities to protect personal data and prevent data breaches; and to ensure that we have appropriate data protection processes in place.

The health and safety of our colleagues, pupils and other people we support is ensured through a systematic approach including mandatory health and safety training; written standard operating procedures; a consistent approach to risk assessment; and continual reminders – for example through screen saver messaging – the charity adopts a discipline of "lessons learnt, corrective action and a programme of continuous improvement.

External risks

In common with similar organisations, we face the risk of disruption to our IT services through cyber-attack or other actions. To mitigate this, we have embedded security within our systems and back-up servers to protect data. We also have ongoing external oversight of our systems and support staff through training and awareness campaigns together with stringent password protection.

In the event that we were to be impacted by an adverse event, the Charity has agreed business continuity and disaster recovery plans.

Looking ahead – our plans for 2024/5

As we reflect on our achievements, Autism Unlimited is also focused on the future and areas where we can continue to grow and enhance our impact. Our commitment to improving the lives of individuals with autism drives us to constantly evaluate and refine our services, ensuring they meet the evolving needs of our community. Looking ahead, we have identified key areas for development:

Re-envisage adult services:

We recognize the need to reimagine our adult services to better support individuals as they navigate the complexities of adulthood. Our goal is to create a more holistic, person-centred approach that emphasises independence, employment, and community integration.

Expand and Enhance Educational Reach:

We are committed to expanding our reach and improving outcomes for learners of all ages. We plan to develop new educational programs and resources that cater to diverse learning needs, ensuring that every student has the opportunity to thrive. This includes increasing our capacity to serve more

students, enhancing our curriculum with innovative approaches, and integrating more robust support systems to address individual challenges. By broadening our educational impact, we strive to equip more children and young people with the skills and confidence they need to succeed.

Review and Strengthen Governance:

To ensure that Autism Unlimited remains agile and responsive in a rapidly changing world, we will continue to review our governance processes to ensure they align with the challenges of a modern organisation. By strengthening our governance, we aim to foster a culture of transparency, accountability, and strategic foresight, positioning us to effectively navigate future opportunities and challenges.

Administrative details

Autism Unlimited is a company limited by guarantee (Company number 2506982) and a registered charity (Charity number 1000792). With effect from 17 November 2021, the name of the company was changed from Autism Wessex to Autism Unlimited Limited.
Registered office: Parley 2, Portfield School, Parley Lane, Christchurch, Dorset BH23 6BP

Trustees

The Trustees of the Charity during the year and to the date of signing are as follows:

Mr H Dampney	Appointed 19 November 2018 (resigned 14 October 2024)
Ms J Shield	Appointed 1 August 2019 (resigned 12 January 2024)
Mr J Brazier	Appointed 6 February 2020 (interim Chair 4 November 2022 to 6 November 2023)
Ms M Das	Appointed 4 August 2020 (resigned 22 May 2023)
Mr M Brosnan	Appointed 19 October 2020 (resigned 21 June 2023)
Mr A Willshire	Appointed 17 December 2020 (resigned 26 May 2023)
Mrs J Cresswell	Appointed 25 April 2022 (resigned 10 Oct 2023)
Ms M Foster	Appointed 25 April 2022 (resigned 23 Sept 2024)
Mrs E Williams	Appointed 25 April 2022 (resigned 10 March 2024)
Ms J Thurgood MBE	Appointed 27 June 2022
Mr J Sturman	Appointed 31 July 2023
Mrs L Longstone CB	Appointed 4 September 2023 (Appointed Chair on 6 November 2023)
Mr A King	Appointed 19 December 2023
Mrs M Redcliffe	Appointed 16 July 2024
Mr G Deterding	Appointed 16 July 2024
Dr K Baig	Appointed 16 July 2024
Ms M Howard	Appointed 12 August 2024
Mr S Rae	Appointed 3 September 2024

Chief Executive Officer: Siún Cranny

Company Secretary: Siún Cranny

Solicitors: Paris Smith LLP, 1 London Rd, Southampton SO15 2AE

Bankers: National Westminster Bank plc, 42 Southbourne Grove, Bournemouth BH6 3RT

Barclays Bank PLC, 1 Churchill Place, Canary Wharf, London, E14 5HP

Auditor: Rothmans Audit LLP, Avebury House, 6 St Peter Street, Winchester, Hampshire SO23 8BN

Governance

Good governance is fundamental to our sustainability as a charity. Our Trustee Board has collective responsibility for setting and agreeing the overall strategy, direction and culture of the charity.

The Board delegates responsibility for the execution of the strategy to the Chief Executive Officer who leads the Executive Team. The Board has responsibility to provide assurance to regulators and beneficiaries that we are meeting legal and regulatory requirements and that the Charity is property controlled and managed.

A new chair was appointed in November 2023, subsequently in February 2024, a Governance Working Group was set up to review the structure of the charity's governance arrangements to ensure they are fit for the future as we grow and develop our services. Delegations and terms of reference are also being reviewed to provide the Board with the necessary oversight to ensure effective decision making. More detail on the outcome of our governance review will be included in our 24/25 annual report and accounts.

Public benefit statement

The Charity's Trustees have given due regard to the Charity Commission's guidance on public benefit and to its supplementary guidance in respect of fee charging charities.

The Trustees are satisfied that, through its primary activities, the Charity provides identifiable benefits and that these are consistent with its charitable objects. The Trustees do not consider that these activities produce any identifiable detriment or harm.

The Trustees are satisfied that the benefits provided by the Charity are available to beneficiaries consistent with its charitable aims – autistic people, people with additional learning needs, those with mental health challenges and their families/carers.

In acknowledging that the Charity charges fees for many of its services, the Trustees are satisfied that no individual is unreasonably restricted through action by the Charity from benefiting from its activities through an inability to pay and/or through poverty.

The Trustees are satisfied that any private benefit is incidental to its public benefit activity.

Volunteers

The Trustees gratefully acknowledge the contribution of volunteers who provide support for service delivery activities and fundraising events. Volunteers help the Charity to deliver its services every day and, without them, we could not achieve what we do. We are privileged to be able to call on many volunteers who, themselves, have experience of autism: they enrich our lives, provide advice, and help us to continually improve what we deliver.

Structure, Governance and Management

Autism Unlimited Limited is an incorporated charity governed by its Articles of Association dated 19 November 2018. The minimum number of Trustees prescribed by the Articles is six; currently there are ten Trustees.

Trustees may be appointed at any time by a resolution of the Trustees, who are also the members of the Charity. Trustees hold office for three years, subject to the terms of the Articles of Association. A Trustee may be re-appointed for a further term in office up to a maximum of three terms of three years. They are subsequently eligible for re-appointment after the second anniversary of their retirement. This provision, which was adopted at the Annual General Meeting on 19 November 2018, provides for progressive refreshing of the Board and acknowledges the recommendation in the Charity Governance Code that Trustees should be appointed for an agreed length of time.

The Chair of the Board of Trustees is elected by the Board at the first meeting following an Annual General Meeting. The Board of Trustees meets at least quarterly and is supported by the Finance and Audit Committee; the Practice and Standards Committee; Portfield School Governing Body, the Futures Committee and the Nominations Committee. All are accountable to the Board and have delegated powers and responsibilities, which are specified in their terms of reference.

The Nominations Committee assesses the suitability of prospective candidates for a Trustee position and new Trustees are invited to attend a Board meeting before formal consideration of their appointment. A comprehensive induction programme is implemented for each trustee, including face-to-face and on-line training, visits to services, mentoring and continuing support from the Chair, other Board members and the Executive. All Trustees are required to undertake safeguarding training.

The operational management of Autism Unlimited, including finance, governance, human resources and service-related activity, is delegated to the Chief Executive Officer (CEO) based at the Charity Hub in Christchurch.

The Trustees of the charity are volunteers and receive no remuneration. The remuneration of the Charity's CEO is set by the Board of Trustees. Some employees are subject to national pay scales.

Trustee Indemnity

As permitted by the Articles of Association, the Trustees have the benefit of an indemnity, which is a qualifying third-party indemnity provision as defined by Section 234 of the Companies Act 2006. The Charity holds directors' and officers' liability insurance.

Trustees' Responsibilities

The Trustees (who are also directors of Autism Unlimited for the purposes of company law) are responsible for preparing the Trustees' Annual Report, which includes the strategic report and financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards and applicable law including Financial Reporting Standard FRS 102: The Financial reporting Standard applicable in the UK and Republic of Ireland (United Kingdom General Accepted Accounting Practice. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of a charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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 (FRS102).
- make judgements and accounting 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.
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Financial statements are published on the Charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the Charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements on the website.

The Trustees have adopted the provisions of the Charities SORP (FRS102) – 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 Second Edition (effective 1 January 2019) in preparing the annual report and financial statements of the charity.

The accounts have been prepared in accordance with the Companies Act 2006.

Members of the Charity are limited to the serving members of the volunteer Board of Trustees at any given time, who are limited to a guarantee of £1 each in the event of the Charity being wound up.

Statement as to disclosure of information to auditors

The members of the Board of Trustees who were in office on the date of approval of these financial statements have confirmed that, as far as they are aware, there is no relevant audit information of which the auditors are unaware. Each member of the Board has confirmed that they have taken all reasonable steps that they ought to have taken as members of the Board in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Approved on behalf of the Trustees



Lesley Longstone
28 October 2024

Independent Auditor's Report to the Members of Autism Unlimited Limited for the year ended 31 March 2024

We have audited the financial statements of Autism Unlimited Limited, formerly known as Autism Wessex, ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements

does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report or the strategic report included within the trustees' report.

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The extent to which the audit was considered capable of detecting irregularities including fraud

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with the trustees and other management, and from our knowledge and experience of the charities sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, care legislation, schools legislation, safeguarding legislation, data protection, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence. The identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management. To address the risk of fraud in these areas, we:

- selected a sample of transactions from material income streams and compared expected income to that recorded within the financial statements.
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries during the year and at the year-end to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1.18 were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

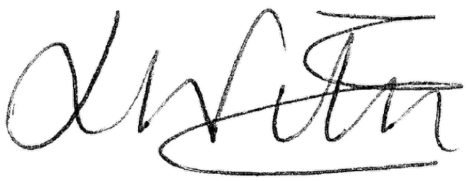
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with relevant regulators, including OFSTED, CQC and the Environment Agency and the company's legal advisors; and
- reviewed legal and professional expenditure incurred in the year.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

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



Lisa Wilson FCA (Senior Statutory Auditor)
For and on behalf of Rothmans Audit LLP, Statutory Auditors
Avebury House, St Peter Street, Winchester, Hampshire, SO23 8BN

Date: 5 November 2024

AUTISM UNLIMITED LIMITED
Statement of Financial Activities
Year Ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income					
Donations and legacies	2	97,483	32,380	129,863	123,652
Charitable activities	3	13,425,228	756,154	14,181,382	12,453,326
Investment income	4	164,010	-	164,010	31,809
Total Income		**13,686,721**	**788,534**	**14,475,255**	**12,608,787**
Expenditure					
Raising funds	6	54,651	-	54,651	56,840
Charitable activities	7	12,098,443	772,928	12,871,371	12,011,272
Total expenditure		**12,153,094**	**772,928**	**12,926,022**	**12,068,112**
NET INCOME		**1,533,627**	**15,606**	**1,549,233**	**540,675**
Transfers between funds	17	14,786	(14,786)	-	-
Gains on revaluation of fixed assets	12	5,299,728	-	5,299,728	-
Net movement in funds for the year		**6,848,141**	**820**	**6,848,961**	**540,675**
RECONCILIATION OF FUNDS:					
Total funds brought forward	**17**	**12,533,772**	**2,138,485**	**14,672,257**	**14,131,582**
Total funds carried forward	**17**	**19,381,913**	**2,139,305**	**21,521,218**	**14,672,257**

AUTISM UNLIMITED LIMITED
Income and Expenditure Account
Year Ended 31 March 2024

	Notes	2024 £	2023 £
Income from operating activities		14,311,245	12,576,978
Interest and investment income	4	164,010	31,809
Gross income in the reporting period		**14,475,255**	**12,608,787**
Expenditure		(12,926,022)	(12,068,112)
Interest payable and similar charges		-	-
Total expenditure in the reporting period		**(12,926,022)**	**(12,068,112)**
NET INCOME FOR THE FINANCIAL YEAR		**1,549,233**	**540,675**
Other Comprehensive Income			
Gain on revaluation of freehold land and buildings	12	5,299,728	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		**6,848,961**	**540,675**

AUTISM UNLIMITED LIMITED
Balance Sheet
As at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	12	16,243,192	10,362,331
		16,243,192	**10,362,331**
Current Assets			
Debtors	13	1,093,800	1,605,814
Cash at Bank and in Hand		6,218,865	4,549,516
		7,312,665	**6,155,330**
Creditors: Amounts falling due within one year	14	(1,830,388)	(1,629,102)
Net current assets		**5,482,277**	**4,526,228**
Total assets less current liabilities		21,725,469	14,888,559
Creditors: Amounts falling due after more than one year	15	(100,000)	(100,000)
Provisions for liabilities	16	(104,251)	(116,302)
Net assets		**21,521,218**	**14,672,257**
Funds			
General unrestricted funds	17	4,598,868	4,108,459
Fixed asset reserve	17	7,780,705	7,358,701
Revaluation reserve	17	6,366,340	1,066,612
Fixed asset improvement reserve	17	636,000	-
Unrestricted funds		**19,381,913**	**12,533,772**
Restricted funds	17	2,139,305	2,138,485
		21,521,218	**14,672,257**

Company Number: 2506982

The financial statements were approved and authorised for issue by the directors on 28 October 2024 and signed on their behalf by:

Lesley Longstone
Chair

AUTISM UNLIMITED LIMITED
Cash Flow Statement
For The Year Ended 31 March 2024

	2024		2023	
	£	£	£	£
Net cash provided by (used in) operating activities (Note 1)		2,571,818		518,790
Cash flows from investing activities				
Purchase of tangible assets	(1,075,687)		(532,057)	
Sale of tangible assets	9,208		4,343	
Interest receivable	164,010		31,809	
Net cash provided by (used in) investing activities		**(902,469)**		**(495,905)**
Change in cash and cash equivalents in the year		**1,669,349**		**22,885**
Cash and cash equivalents at the beginning of the year		4,549,516		4,526,631
Cash and cash equivalents at the end of the year		**6,218,865**		**4,549,516**

Note To The Cash Flow Statement For The Year Ended 31 March 2024

1. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the year (as per the statement of financial activities)	1,549,233	540,675
Adjustments for:		
Depreciation of tangible assets	483,147	378,136
Loss on Disposal of Fixed Assets	2,199	-
Decrease / (increase) in debtors	512,014	771,801
(Decrease) / increase in creditors	201,286	(1,256,315)
(Decrease) / increase in provisions	(12,051)	116,302
Interest receivable	(164,010)	(31,809)
Net cash provided by (used in) operating activities	**2,571,818**	**518,790**

2. Analysis of changes in net debt

	At Start of Year £	Cash-flows £	At End of Year £
Cash at bank & in hand	4,549,516	1,669,349	6,218,865
Total	**4,549,516**	**1,669,349**	**6,218,865**

Notes To The Financial Statements For The Year Ended 31 March 2024

1 ACCOUNTING POLICIES

1.1 General information

Autism Unlimited Limited is a company limited by guarantee and is incorporated in England and Wales. The Charitable Company is a public benefit entity. The address of its registered office is Parley 2, Portfield School, Parley Lane, Christchurch, Dorset, BH23 6BP.

1.2 Accounting convention

These financial statements have been prepared on a going concern basis, under the historical cost convention modified to include the revaluation of freehold land and buildings, and comply with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ('FRS102') and the Companies Act 2006. In preparing the financial statements the Charity follows best practice as set out in "Charities SORP (FRS 102) Second Edition" effective 1 January 2019. Autism Unlimited Limited constitutes a public benefit entity as defined by FRS102.

The charitable company meets its day to day working capital requirements through its bank facilities. The charitable company's forecasts and projections, taking account of a reasonable assessment of possible changes in the funding and operating environment, show that the charitable company should be able to operate within the level of its current facilities. After making enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

1.3 Functional and presentation currency

The charitable company's functional and presentation currency is the pound sterling.

1.4 Funds accounting

Funds held by the Charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Within these funds amounts may be designated for a particular purpose.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

ACCOUNTING POLICIES (continued)

1.5 Fees receivable

Fees receivable represents the amount invoiced for the provision of services which fall within the company's ordinary activities. Fee income is recognised on a straight-line basis over the period in which the services are delivered.

1.6 Donations and gifts

Voluntary income received by way of donations and gifts to the Charity is included in full in the statement of financial activities when receivable. Intangible income is not included unless it represents goods or services, which would have otherwise been purchased. Gifts in kind are included at market value and as resources expended at the same value when distributed.

1.7 Grants receivable

Grants, including grants for the purchase of fixed assets and government grants, are recognised in full in the statement of financial activities in the year in which they are receivable unless they are subject to specified future performance-related conditions in which case they are recognised in income only when the performance-related conditions are met.

1.8 Investment income

Investment income is accounted for in the period in which the Charity is entitled to receipt.

1.9 Fundraising costs

These include the salaries, direct expenditure and overhead costs of the staff who promote fund-raising, including events together with an apportionment of central costs.

1.10 Charitable expenditure

Charitable expenditure are all those costs relating to service deliverance in accordance with the Charity's objectives together with an apportionment of central costs. The method of apportionment for support costs uses the most appropriate basis in each case, as specified in the notes to these accounts.

1.11 Governance costs

Includes those costs associated with meeting the constitutional and statutory requirements of the Charity and includes the audit fees and costs linked to the strategic management of the Charity.

1.12 Operating Leases

Rentals applicable to operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

ACCOUNTING POLICIES (continued)

1.13 Tangible fixed assets

The Charity categorises its tangible fixed assets between the following asset types:

- Freehold land and buildings (Portfield School campus)
- Freehold land and buildings (community properties)
- Leasehold Premises Improvements
- Fixtures and fittings
- Motor vehicles
- Computer equipment

Tangible fixed assets are stated at cost or valuation less accumulated depreciation.

Leasehold premises improvements, fixtures and fittings, motor vehicles and computer equipment are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price and costs directly attributed to bringing the asset to its working condition for its intended use.

The Portfield School campus is carried at valuation. Community properties were transferred into the accounts at deemed cost on transition to FRS102, however in 2024 the Charity opted to revalue these alongside the Portfield School campus to provide more relevant information in the accounts. From FY2024 onwards all Freehold land and buildings are therefore carried at valuation, and were most recently revalued as at 31 March 2024.

Depreciation is calculated to write off the cost or deemed cost of tangible fixed assets over their estimated useful lives as follows:-

Freehold land and buildings	- 2% straight line on buildings only; land is not depreciated
Leasehold Improvements	- straight line over the life of the lease
Motor vehicles	- 20% straight line method per annum
Computer equipment	- 25% straight line method per annum
Fixtures and fittings	- 16.7% or 25% straight line method per annum

At each reporting period end date, the Charity reviews the carrying amounts of its tangible fixed 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).

1.14 Pensions

The pension cost charge represents the contributions payable to the Teachers' Pension Scheme, an insured group personal pension scheme and the new government auto-enrolment scheme. The Charity has no liability under the schemes other than for the payment of those contributions. The pension schemes' arrangement enables the Charity to comply with the requirements of stakeholder pension provisions.

The Teachers' Pension Scheme is a multi-employer plan. Where it is not possible for the charitable company to obtain sufficient information to enable it to account for the plan as a defined benefit plan, it accounts for the plan as a defined contribution plan.

The government auto-enrolment plan is a defined contribution plan. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet.

ACCOUNTING POLICIES (continued)

1.15 Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.16 Financial instruments

The charitable company has financial assets and financial liabilities of a kind that qualify as basic financial instruments in accordance with FRS102. Basic financial instruments are initially recognised at the transaction value, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

Concessionary loans are initially accounted for at the amount received and the carrying value is subsequently adjusted for any accrued interest payable.

1.17 Provisions for Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.18 Critical accounting judgements and estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(i) Multi-employer defined benefit pension scheme
Certain employees participate in the Teachers' Pension Scheme which is a multi-employer defined pension scheme. The charitable company does not have any commitment to make good any actuarial deficit, nor is it entitled to benefit from any surplus funding. In the judgement of the Trustees, the charitable company does not have sufficient information on the assets and liabilities of the scheme and does not have sufficient information to be able to reliably account for its share of the defined benefit obligation and plan assets. Therefore, the scheme is accounted for as a defined contribution scheme.

(ii) Useful economic lives of tangible assets
The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates based on future investments, economic utilisation and physical condition of the assets.

Notes To The Financial Statements For The Year Ended 31 March 2024

2. DONATIONS AND LEGACIES

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Donations & Legacies	97,483	32,380	129,863	123,652
	97,483	**32,380**	**129,863**	**123,652**

In 2023 the charity received £42,442 of unrestricted donations and £81,230 of restricted donations.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Fees	13,425,228	306,154	13,731,382	12,409,989
Grants	-	450,000	450,000	43,337
	13,425,228	**756,154**	**14,181,382**	**12,453,326**

In 2023 the charity received £248,317 of restricted fee income and £12,161,672 of unrestricted fee income. All Grant income was restricted. Restricted fee income in 2024 relates to Government Grants received towards the operation of the Portfield School & Sixth Form site, and restricted grant income relates to a grant from BCP Council to support the new Sixth Form site.

4. INVESTMENT INCOME

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Bank interest receivable	164,010	-	164,010	31,809
	164,010	**-**	**164,010**	**31,809**

In 2023 all bank interest receivable was unrestricted.

5. NET INCOME

This is stated after charging / (crediting):	2024	2023
	£	£
Depreciation of tangible assets	483,147	231,934
Rentals payable under operating leases	54,619	54,276
Audit & Accountancy	20,584	14,985
(Profit) / Loss on fixed asset disposal	2,199	(1,971)

Audit & Accountancy expenditure includes Auditor's Remuneration of £11,000 (net) due to Rothmans Audit LLP for the audit of the 2024 accounts and Fees of £3,900 (net) due to Rothmans LLP for the provision of other non-audit services in FY2024. Rothmans LLP is an associate of Rothmans Audit LLP.

Notes To The Financial Statements For The Year Ended 31 March 2024

6. COST OF RAISING FUNDS

	Unrestricted £	Restricted £	2024 £	2023 £	Basis of Allocation
Salaries & Fundraising costs	54,651	-	54,651	44,386	Actual
Central costs	-	-	-	12,454	Use of services & staff
	54,651	**-**	**54,651**	**56,840**	

In 2023 all costs of raising funds were unrestricted

7. CHARITABLE ACTIVITIES

Current Year

	Children & Education Services £	Social Care Services £	Other Charitable Activities £	Total 2024 £	Basis of Allocation
RESTRICTED					
Charitable Activities	706,033	34,981	31,914	772,928	Actual
Total Restricted Charitable Activities	**706,033**	**34,981**	**31,914**	**772,928**	
UNRESTRICTED					
Charitable Activities	4,645,370	4,884,330	546,135	10,075,835	Actual
	4,645,370	**4,884,330**	**546,135**	**10,075,835**	
Support Costs					
HR & Staff Training	296,492	202,567	35,446	534,505	Staff FTE headcount
Facilities costs	121,571	38,669	14,464	174,704	Property use
IT support	194,761	133,009	23,192	350,962	Staff FTE headcount
Governance costs	318,675	217,722	38,098	574,495	Staff FTE headcount
Finance costs	137,808	94,097	16,410	248,315	Staff FTE headcount
Marketing	77,505	52,902	9,220	139,627	Staff FTE headcount
	1,146,811	**738,966**	**136,830**	**2,022,608**	
Total Unrestricted Charitable Activities	**5,792,181**	**5,623,296**	**682,965**	**12,098,443**	
Total Charitable Activities	**6,498,214**	**5,658,277**	**714,879**	**12,871,371**	

Other Charitable Activities in FY2024 include the operation of the Futures Programme, the Community Connector programme and Training Services.

7. CHARITABLE ACTIVITIES (Continued)

Prior Year

	Children & Education Services £	Social Care Services £	Other Charitable Activities £	Total 2023 £	Basis of Allocation
RESTRICTED					
Charitable Activities	251,231	123,150	5,548	379,929	Actual
Total Restricted Charitable Activities	**251,231**	**123,150**	**5,548**	**379,929**	
UNRESTRICTED					
Charitable Activities	3,930,476	5,585,816	286,645	9,802,937	Actual
	3,930,476	**5,585,816**	**286,645**	**9,802,937**	
Support Costs					
HR services	196,735	264,990	19,148	480,873	Staff FTE headcount
Facilities costs	101,201	48,783	10,636	160,620	Property use
IT support	150,024	91,686	16,555	258,265	Staff FTE headcount & number of people supported
Insurance	54,131	48,633	4,246	107,010	Actual
Governance costs	168,776	227,331	16,427	412,534	Staff FTE headcount
Finance costs	120,978	108,300	7,873	237,151	Income
Marketing	50,030	67,388	4,870	122,288	Staff FTE headcount
Community Connect	20,319	27,368	1,978	49,665	Staff FTE headcount
	862,194	**884,479**	**81,733**	**1,828,406**	
Total Unrestricted Charitable Activities	**4,792,670**	**6,470,295**	**368,378**	**11,631,343**	
Total Charitable Activities	**5,043,901**	**6,593,445**	**373,926**	**12,011,272**	

Other Charitable Activities in FY2023 include the operation of the Chris Page Centre, the Futures Programme, and Training Services..

8. STAFF COSTS

	2024 £	2023 £
Wages and salaries	8,354,815	7,915,445
Social security costs	747,501	686,107
Defined contribution pension costs (including Teacher's Pension Scheme)	422,158	349,702
	9,524,474	**8,951,254**

Emoluments of employees earning over £60,000 in the accounting period, excluding employer pension contributions, fell within the following ranges:

	2024	2023
£60,001-£70,000	2	1
£100,000-£110,000	-	1
£110,000-£120,000	1	-
£120,000-£130,000	-	1
£130,000-£140,000	1	-

The average number of employees was:

	2024	2023
Average head count	325	351
	325	**351**

The Board of Trustees, who are the charitable company's directors, the Senior Leadership Group and Senior Management, comprise the key management personnel of the charitable company. The total of key management personnel remuneration was £876,887 (2023: £806,414).

Pension contributions outstanding at the year-end totalled £62,397 (2023: £50,739).

9. TRANSACTIONS WITH TRUSTEES

No Trustee received any remuneration from the charitable company during the year (2023: £nil). During the year, four trustees received reimbursement for travelling expenses totalling £368 (2023: £686). No expenses were paid to third parties on behalf of Trustees (2023: £nil). No Trustee received payment for professional or other services supplied to the charitable company (2023: £nil). No donations were received from Trustees in the year (2023: £nil).

10. INDEMNITY INSURANCE

Indemnity insurance was renewed this year as approved by the Charity Commission.

11. TAXATION

The Charity is registered with the Charity Commission and, because of the tax-exempt status afforded, there is no liability to corporation tax on the results for the year.

12. TANGIBLE ASSETS

	Freehold Properties	Leasehold Improvements	Motor vehicles	Fixtures, fittings & equipment	Total
	£	£	£	£	£
Cost					
1 April 2023	10,561,372	343,974	220,410	1,150,679	12,276,435
Additions	123,575	552,629	140,685	258,798	1,075,687
Disposals	-	-	(16,250)	(14,040)	(30,290)
Revaluation	4,255,266				4,255,266
31 March 2024	**14,940,213**	**896,603**	**344,845**	**1,395,437**	**17,577,098**
Depreciation					
1 April 2023	933,860	35,943	187,057	757,244	1,914,104
Charge for the year	110,602	194,926	18,499	159,120	483,147
Elimination on disposal	-	-	(16,250)	(2,633)	(18,883)
Revaluation	(1,044,462)				(1,044,462)
31 March 2024	**-**	**230,869**	**189,306**	**913,731**	**1,333,906**
Net Book Value					
31 March 2024	**14,940,213**	**665,734**	**155,539**	**481,706**	**16,243,192**
31 March 2023	**9,627,512**	**308,031**	**33,353**	**393,435**	**10,362,331**

The Charity's Freehold Properties were revalued on 31 March 2024 at market value.

Portfield School, Magdalen Lane, Middle Path, Manor Road, Penny Farthing House, Greenways and Barn Close were valued by an independent surveyor, Savills, at market value.

Higher Ground was revalued by the directors based on the value at which it was subsequently sold in April 2024. Green Land was reviewed by the directors, and no significant valuation differences were noted since the site was acquired in November 2023.

The table overleaf shows the carrying amounts that would have been recognised if these properties had been carried under the cost model.

12. TANGIBLE ASSETS (Continued)

FREEHOLD PROPERTIES

The historical cost of the Freehold Properties is as follows:

	Cost	Valuation	At 31 March 2024
	£	£	£
Portfield School incl. Therapy Pool	6,137,058	4,612,942	10,750,000
Magdalen Lane	424,629	45,371	470,000
Middle Path, Crewkerne	358,436	201,564	560,000
Manor Road, Christchurch	410,000	290,000	700,000
Penny Farthing House	612,938	42,062	655,000
Greenways	619,249	10,751	630,000
Barn Close	588,028	(8,028)	580,000
Higher Ground	687,756	(212,756)	475,000
Green Land	120,213	-	120,213
	9,958,307	**4,981,906**	**14,940,213**

13. DEBTORS

	2024	2023
	£	£
Trade Debtors	551,418	1,197,087
Other Debtors	6,863	9,302
Prepayments & Accrued Income	535,519	399,425
	1,093,800	**1,605,814**

Notes To The Financial Statements For The Year Ended 31 March 2024

14. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Trade Creditors	510,806	361,785
Taxation & social security	240,875	178,305
Other Creditors	94,271	168,194
Accruals	329,284	89,397
Deferred Income	655,152	831,421
	1,830,388	**1,629,102**

Deferred income relates to fees received in advance for school fees and social care. The proportion of the fees relating to the next accounting period have been deferred.

	2024 £	2023 £
As at 1 April	831,421	2,118,654
Amount released to income from charitable activities	(796,424)	(2,084,273)
Amount deferred in year	620,155	797,040
As at 31 March	**655,152**	**831,421**

15. LOANS

	2024 £	2023 £
Other Loans	100,000	100,000
	100,000	**100,000**

The other loan is an interest free loan from the Talbot Village Trust granted during the year ending 31 March 2014. Security is held over Greenways and should the property cease to be used for charitable activities it would be due for repayment. The Trustees consider this to be a concessionary loan as it is for the furtherance of the objects of the charitable company and the Talbot Village Trust.

Notes To The Financial Statements For The Year Ended 31 March 2024

16. PROVISIONS FOR LIABILITIES

	2024 £	2023 £
As at 1 April	116,302	-
Provided in Year	-	116,302
Released in year	(12,051)	-
As at 31 March	**104,251**	**116,302**

Provisions for liabilities as at 31 March 2024 relate to provisions for staff holiday pay.

Notes To The Financial Statements For The Year Ended 31 March 2024

17. TOTAL FUNDS – Current Year

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2024 £
Restricted funds:						
Portfield School - Buildings	1,743,901	-	(71,725)	-	-	1,672,176
Portfield School - Fixtures	7,787	-	(2,299)	-	-	5,488
Adult Services - Buildings	185,330	-	(34,577)	-	-	150,753
Airfield Road - Buildings		450,000	(194,926)	-	-	255,074
Airfield Road - Fixtures			(2,302)	14,958	-	12,656
Employability	10,662	-	-	(8,106)	-	2,556
Therapy equipment & IT	3,882	250	-	-	-	4,132
Education & Skills Funding	82,746	306,154	(388,900)	-	-	-
Childwick Trust Horse Riding	7,875	-	-	-	-	7,875
Forest School	2,178	-	(783)	-	-	1,395
Higher Ground Cabin	312	-	(312)	-	-	-
Community Connect	31,914	-	(31,914)	-	-	-
Minibus	1,000	-	-	-	-	1,000
Musician in Residence	1,500	-	(1,500)	-	-	-
Lending Library	3,441	-	-	-	-	3,441
Sixth Form Sensory Garden	1,367	2,054		-	-	3,421
Sixth Form Outdoor Spaces	-	5,000	(5,000)	-	-	-
Sixth Form Music Studio	24,952	12,361	(3,595)	(27,353)	-	6,365
Sixth Form Kitchen	28,706		(28,706)	-	-	-
Adult Services General	489	571	(92)	-	-	968
Swimming	443	-		-	-	443
School Sensory	-	562		-	-	562
Talent Show	-	582	(6,297)	5,715	-	-
Model Classroom	-	11,000	-	-	-	11,000
Total restricted funds	**2,138,485**	**788,534**	**(772,928)**	**(14,786)**	**-**	**2,139,305**
Unrestricted funds	4,108,459	13,686,721	(11,975,782)	(1,220,530)	-	4,598,868
Designated Funds:						
Fixed asset reserve	7,358,701	-	(177,312)	599,316	-	7,780,705
Revaluation reserve	1,066,612		-		5,299,728	6,366,340
Fixed asset improvement reserve	-	-	-	636,000	-	636,000
Total unrestricted funds	**12,533,772**	**13,686,721**	**(12,153,094)**	**14,786**	**5,299,728**	**19,381,913**
Total funds	**14,672,257**	**14,475,255**	**(12,926,022)**	**-**	**5,299,728**	**21,521,218**

The transfers to the fixed asset designated fund & Airfield Road restricted fund recognise additions to fixed assets in the year. The transfer to the fixed asset improvement reserve designates funds set aside by the Trustees for future capital projects. Transfers from restricted funds during the year are adjustments to allocate expenditure on these activities in prior periods which was not allocated against the restricted fund at the time. Transfers to other restricted funds relate to the allocation of unrestricted funds to cover expenditure in excess of monies received for projects.

Notes To The Financial Statements For The Year Ended 31 March 2024

17. TOTAL FUNDS - Prior Year Comparatives

	£	£	£	£	£	£
Restricted funds:						
Portfield School - Buildings	1,779,431	-	(35,530)	-	-	1,743,901
Portfield School - Fixtures	10,087	-	(2,300)	-	-	7,787
Adult Services - Buildings	300,367	-	(115,037)	-	-	185,330
Adult Services - Fixtures	5,188	-	(5,188)	-	-	-
Employability	10,662	-	-	-	-	10,662
Therapy equipment & IT	2,500	2,062	(680)	-	-	3,882
Education & Skills Funding	41,745	247,792	(206,791)	-	-	82,746
Childwick Trust Horse Riding	10,800	-	(2,925)	-	-	7,875
Forest School	2,301	-	(123)	-	-	2,178
Higher Ground Cabin	312	-	-	-	-	312
ICTF	-	12,817	-	(12,817)	-	-
Workforce and Retention	-	29,768	-	(29,768)	-	-
Outbreak Control Management	-	1,277	-	(1,277)	-	-
Community Connect	21,903	14,700	(4,689)		-	31,914
Minibus	1,000	-	-	-	-	1,000
Musician in Residence	1,500	-	-	-	-	1,500
Lending Library	1,300	3,000	(859)	-	-	3,441
Bridge Decking	-	5,211	(5,211)	-	-	-
Sixth Form Sensory Garden	-	1,367	-	-	-	1,367
Sixth Form Music Studio	-	24,952	-	-	-	24,952
Sixth Form Kitchen	-	29,302	(596)	-	-	28,706
Other	296	636	-	-	-	932
Total restricted funds	**2,189,392**	**372,884**	**(379,929)**	**(43,862)**	**(43,862)**	**2,138,485**
Unrestricted funds	3,731,670	12,235,903	(11,370,919)	(488,195)		4,108,459
Designated Funds:						
Fixed asset reserve	7,051,067	-	(224,423)	532,057	-	7,358,701
Revaluation reserve	1,066,612	-	-	-	-	1,066,612
Chris Page Centre	92,841	-	(92,841)	-	-	-
Total unrestricted funds	**11,942,190**	**12,235,903**	**(11,688,183)**	**43,862**	**43,862**	**12,533,772**
Total funds	**14,131,582**	**12,608,787**	**(12,068,112)**	**-**	**-**	**14,672,257**

Notes To The Financial Statements For The Year Ended 31 March 2024

17. TOTAL FUNDS – Description of Funds

Restricted Funds

Portfield School - Buildings	This fund represents the donations received for the Parley Site Buildings, less depreciation on those assets.
Portfield School – Fixtures	This fund represents the donations received for the Parley Site Fixtures Fittings & Equipment, less depreciation on those assets.
Adult Services – Buildings	This fund represents the donations received for Adult Services Residential Homes, less depreciation on those assets.
Adult Services – Fixtures	This fund represents the donations received for the Adult Services Fixtures Fittings & Equipment, less depreciation on those assets.
Airfield Road – Buildings	This fund represents the grants received for the Airfield Road, less depreciation on the property improvements..
Airfield Road - Fixtures	This fund represents the donations received for the Airfield Road Fixtures Fittings & Equipment, less depreciation on those assets.
Employability	This fund represents grants received to fund an internship for students attending the Sixth Form program.
Therapy equipment & IT	This fund represents donations received for therapy & IT equipment at Portfield School.
Education & Skills Funding	This fund represents grants received for the benefit of pupils at Portfield School, such as pupil premium, sport premium and EFA capital grants.
Childwick Trust Horse Riding	This fund represents grants received to establish a Horse Riding Therapy programme to benefit all of the charity's service users
Forest School	This fund represents income received towards the operation of a forest school for pupils at Portfield School.
Higher Ground Cabin	This fund represents donations received for the construction of a garden cabin at Higher Ground.
Infection Control & ICTF	This fund represents infection control grants received in respect of the residential living facilities operated by the Charity
Outbreak Control & Workforce Grants	These funds represents grants received to facilitate testing of residents and care workers respectively, during the Covid-19 pandemic.
Community Connect	This fund represents donations received to provide a family liaison service within The Chris Page Centre and through the community connections service.
Minibus	This fund represents donations received to invest in a minibus for Portfield School.
Musician in Residence	This represents donations received to provide a musician in residence at Portfield School
Lending Library	This represents donations received to purchase items for a library of books and resources within The Chris Page Centre for clients of the Chris Page Centre; parents of students at Portfield; and the wider public to borrow
Bridge Decking	This represents donations received to deliver suitable space for continuous outdoor learning provision at The Bridge (primary school)
Sixth Form Sensory Garden	This represents donations received to purchase suitable outdoor plants to provide sensory support at Airfield Road.
Sixth Form Outdoor Spaces	This fund represents donations received to create an outdoor moss wall for students at Airfield Road.

Notes To The Financial Statements For The Year Ended 31 March 2024

17. TOTAL FUNDS – Description of Funds (continued)

Restricted funds (continued)

Sixth Form Music Studio	This represents donations received to create and install a high quality professional music studio with sound booth and a variety of musical instruments which aims to support students' creativity and musical ambitions.
Sixth Form Kitchen	This represents donations received to provide a professional kitchen which will be used on a daily basis by students to improve food knowledge and individual independence as well as for events and activities that the school organises.
Adult Services General	The fund represents donations received for the adult residential facilities
Swimming	This fund represents donations received for swimming activities for students.
School Sensory	This fund represents donations received for the School Stepping Stones project.
Talent Show	This fund represents donations received to hold a talent show for pupils
Model Classroom	This fund represents donations received for a Model Classroom project which is due to commence in FY2024-25
Other	These funds represent other restricted donations received by the charity and expended in the period.

Designated funds:

Fixed Assets	This fund represents the net book value of tangible fixed assets, except for those already held within restricted or revaluation reserves.
Revaluation Reserve	This fund represents the historic accumulated revaluation gains on the fixed assets.
Fixed Asset Improvement Fund	This fund represents amounts set aside by the trustees to fund planned capital improvements to the charity's properties.
Chris Page Centre	This fund has been allocated to hold funding received from a legacy left by Mr Page. The funding was fully expended during the 2023 financial year.

18. ANALYSIS OF TOTAL ASSETS BETWEEN FUNDS – Current Year

	Fixed assets	Net current assets/ (liabilities)	Provisions & Long term liabilities	Total as at 31 March 2024
	£	£	£	£
Restricted funds:				
Portfield School - Buildings	1,672,176	-	-	1,672,176
Portfield School - Fixtures & Fittings	5,488	-	-	5,488
Adult Services – Buildings	150,753	-	-	150,753
Airfield Road - Buildings	255,074	-	-	255,074
Airfield Road - Fixtures & Fittings	12,656	-	-	12,656
Employability	-	2,556	-	2,556
Therapy equipment & IT	-	4,132	-	4,132
Education & Skills Funding	-	-	-	-
Childwick Trust Horse Riding	-	7,875	-	7,875
Forest School	-	1,395	-	1,395
Minibus	-	1,000	-	1,000
Lending Library	-	3,441	-	3,441
Sixth Form Sensory Garden	-	3,421	-	3,421
Sixth Form Music Studio	-	6,365	-	6,365
Adult Services General	-	968	-	968
Swimming	-	443	-	443
School Sensory	-	562	-	562
Model Classroom	-	11,000	-	11,000
Total restricted funds	**2,096,147**	**43,158**	**-**	**2,139,305**
Unrestricted funds	-	4,803,119	(204,251)	4,598,868
Designated Funds:				
Fixed asset reserve	7,780,705	-	-	7,780,705
Revaluation reserve	6,366,340	-	-	6,366,340
Fixed asset improvement reserve		636,000	-	636,000
Total unrestricted funds	**14,147,045**	**5,439,119**	**(204,251)**	**19,381,913**
Total funds	**16,243,192**	**5,482,277**	**(204,251)**	**21,521,218**

Notes To The Financial Statements For The Year Ended 31 March 2024

18. ANALYSIS OF TOTAL ASSETS BETWEEN FUNDS - Prior Year Comparatives

	£	£	£	£
Restricted funds:				
Portfield School - Buildings	1,743,901	-	-	1,743,901
Portfield School - Fixtures & Fittings	7,787	-	-	7,787
Adult Services – Buildings	185,330	-	-	185,330
Employability	-	10,662	-	10,662
Therapy equipment & IT	-	3,882	-	3,882
Education & Skills Funding	-	82,746	-	82,746
Childwick Trust Horse Riding	-	7,875	-	7,875
Forest School	-	2,178	-	2,178
Higher Ground Cabin	-	312	-	312
Community Connect	-	31,914	-	31,914
Minibus	-	1,000	-	1,000
Musician in Residence	-	1,500	-	1,500
Lending Library	-	3,441	-	3,441
Sixth Form Sensory Garden	-	1,367	-	1,367
Sixth Form Music Studio	-	24,952	-	24,952
Sixth Form Kitchen	-	28,706	-	28,706
Other	-	932	-	932
Total restricted funds	**1,937,018**	**201,467**	**-**	**2,138,485**
Unrestricted funds	-	4,324,761	(216,302)	4,108,459
Designated Funds:				
Fixed asset reserve	7,358,701	-	-	7,358,701
Revaluation reserve	1,066,612	-	-	1,066,612
Total unrestricted funds	**8,425,313**	**4,324,761**	**(216,302)**	**12,533,772**
Total funds	**10,362,331**	**4,526,228**	**(216,302)**	**14,672,257**

19. OPERATING LEASE COMMITMENTS

At the balance sheet date, the charitable company had the following minimum lease payments under non-cancellable operating leases for each of the following periods:

	Plant and machinery		Land and buildings	
	2024	2023	2024	2023
	£	£	£	£
Payments due:				
Not later than one year	19,753	10,080	147,000	97,800
Later than one and not later than 5 years	37,860	427	296,044	468,246
Later than five years	-	-	-	-
	57,613	**10,507**	**443,044**	**566,046**

20. MEMBERS' LIABILITY

The Charity is a company limited by guarantee having no share capital. Each member undertakes to contribute such amount (not exceeding £1) as may be required in the event of the Charity being wound up.

21. CAPITAL COMMITMENTS

At 31 March 2024, the charity had contracted for future drainage works with a value of £173,580 at its Portfield School site (2023: £133,381 of development work at the Airfield Road Sixth Form site).

22. RELATED PARTY TRANSACTIONS

Transactions with Trustees are disclosed at Note 8. There were no other Related Party Transactions.

23. CONTROL

The charitable company is controlled by its Trustees acting in concert.

24. PENSION COMMITMENTS AND OTHER POST-RETIREMENT BENEFITS

Defined contribution scheme

The charitable company operates a defined contribution pension scheme for non-teaching staff, together with the government auto-enrolment scheme. The assets of the schemes are held separately from those of the company in independently administered funds.

Defined benefit scheme

The company contributes to the Teachers' Pension Scheme for the benefit of its teaching staff, which is a defined benefit scheme. The assets of the scheme are administered by the Teachers' Pension Agency which instructs the company as to the level of contributions, with eligible employees making a tiered percentage contribution and employers' contributions made at a fixed rate of 23.68%. The charitable company does not have any commitment to make good an actuarial deficit, nor is it entitled to benefit from surplus funding. Accordingly, the scheme is accounted for as if it is a defined contribution scheme.

26. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Income			
Donations	42,422	81,230	123,652
Charitable Activities	12,161,672	291,654	12,453,326
Investment Income	31,809	-	31,809
Total Income	**12,235,903**	**372,884**	**12,608,787**
Expenditure			
Raising funds	56,840	-	56,840
Charitable activities	11,631,343	379,929	12,011,272
Total expenditure	**11,688,183**	**379,929**	**12,068,112**
NET INCOME	**547,720**	**(7,045)**	**540,675**
Transfers between funds	43,862	(43,862)	-
Net movement in funds for the year	**591,582**	**(50,907)**	**540,675**
RECONCILIATION OF FUNDS:			
Total funds brought forward	**11,942,190**	**2,189,392**	**14,131,582**
Total funds carried forward	**12,533,772**	**2,138,485**	**14,672,257**

Autism Unlimited Limited

England & Wales - Charity number 1000792

Accounts

Autism Unlimited Limited

Company Number 2506982

Registered Charity Number 1000792

Annual Report and Financial Statements

For the year ended 31 March 2023

AUTISM UNLIMITED LIMITED
Year Ended 31 March 2023

Contents

Message from the Chair	3
Trustees' annual Report	7
Statement of responsibilities	15
Independent auditor's report	17
Statement of financial activities	21
Summary income and expenditure account	22
Balance sheet	23
Cash flow statement	24
Notes to the financial statements	26

AUTISM UNLIMITED LIMITED
Trustees' Annual Report for the year ended 31 March 2023
Incorporating the Directors' and Strategic Report

Message from the Chair

Welcome to the Annual Report and Financial Statements for the year to 31 March 2023.

It has been another great year for our charity as we continue to create new opportunities for those we support. Thanks to our dedicated and hardworking team, we have been able to forge ahead with new projects whilst maintaining the quality of care and education for the people we support.

I am pleased to say that we are receiving more and more recognition as a centre of excellence in education and learning for neuro-diverse students, their families and associated organisations. We have received more positive press coverage this year than in any previous years which is a result of the great achievements of our people and the campaigns we are running to promote awareness of autism. It is only through awareness, empathy and understanding that we will create a world where autism is accepted and celebrated.

Everything we do is about creating opportunities for those we support and there have been some amazing achievements this year. Here are some of the highlights:

- One of our students has been accepted to the prestigious Orpheus College to pursue his dream of becoming a pianist.
- Another student discovered he had a passion for all things musical; taught himself how to play the guitar; and performed his own song - at one of our charity events.
- The Duke of Edinburgh award scheme has made a significant difference to the lives of many of our students. Inclusivity in this mainstream activity has boosted the morale and confidence and opened up possibilities they did not realise existed for them. The perfect example of this is Evan who will travel to Rwanda this year to help build a school as part of his desire to help others and give something back.
- We welcomed our first Child Ambassador – Neveah Dunmore, a well-known singer who has performed as a support act for an X Factor contestant, has joined the Autism Unlimited team and is actively promoting our name and services wherever she goes.
- Our marketing campaigns to promote autism awareness and acceptance featured some amazingly inspirational and moving stories from our students, their families and the wider community. These campaigns reached a total of 11,000 viewers who have now grown their understanding about autism. Please take a look at our website or our social media channels to read some of these motivating and touching stories.
- We have secured a larger Sixth Form site, which has enabled us to accommodate up to 32 students, double our previous capacity.
- This year we launched Futures our bespoke programme for young adults between the ages of 19 and 25 which I am pleased to report has been a huge success. Of our initial intake of 4 Learners, 2 have already found jobs they love.
- We launched our workplace training package, which was co-produced with our autistic colleagues. So far, over 2,000 people in external workplaces have undertaken this training increasing awareness and understanding of autism.

Operational updates

We are determined that in everything we do, we will consult with and use the lived experience of the neuro-diverse community. To drive this forward we set up a Steering Group of 4 neuro-divergent individuals who have helped inform and advise us on strategic projects and opportunities. This collaboration has worked extremely well, and the Group members have encouraged, challenged and engaged with us in honest and reflective conversations.

Governance

With the continued growth at Portfield School and the launch of our Futures programme, we have taken the opportunity to review our Governance structure. It remains imperative that we have accurate and relevant reporting and that the Governors provide the Board with necessary oversight and assurances to ensure we are making the best decisions.

Conclusion

I would like to take this opportunity to say how much I have enjoyed the role of Interim Chair and to express my gratitude for Malcolm Farrell, our previous Chair who was a stalwart champion of the charity. Malcolm provided stability and a clear focus of the future direction we needed to take in delivering the right strategy for those we are here to serve.

My thanks also go to the CEO and Executive Team who have continued with dedication and positivity to deal with any challenges and to grow the charity into the amazing organisation that it is today.

James Brazier
Interim Chair

Autism Unlimited - our vision and strategy

Our charity was founded in 1968 by parents of autistic children in their garden shed who were determined that their children would have the educational support they needed. The group established one of the first specialist autistic schools in the UK. Today the charity has grown significantly, and we now provide considerably more education and support services to a greater number of adults and children who benefit from our expertise.

Our vision:
Our vision is to create a world of unlimited possibilities for people living with autism.
Our mission:
We exist to support and empower those living with autism. We recognise the challenges for children, adults and their families and will work with them as partners to find solutions and create opportunities through tailored learning and support.
Our values:
Resilience - we support each other to find a way and by never giving up we build strength to deal with life's challenges.
Partnership - we work collaboratively, listen and respect the views of others. We recognise the power of enabling autistic people to reach their goals.
Courage - we stand up for what is right and disrupt traditional views or practices in a positive way.
Care - we safeguard those who are vulnerable, feel isolated or need our support.
Curious - we learn every day, are open to challenge, find new solutions and reflect and learn from our experiences.

Our plans for the coming year are to grow additional resources that drive forward awareness in the neuro-typical community as well as providing additional learning services. We will review our Adult provision and define how to deliver this important service in the future, always striving for high quality and innovative approaches. At the same time, we will introduce new initiatives to retain our team members and ensure their wellbeing. We will continue with every effort to maintain our strong financial performance and delivering benefits of those achievements to our beneficiaries. We recognise the enormous challenges that our sector faces and we will seek to strengthen partnerships, develop synergies and maintain our rigorous approach to "business" to continue the charity's reputation as well managed and sustainable.

OUR SERVICES IMPACT

Residential Homes
During 2022-2023 we restructured our Adult Support Division. We now have 4 homes with 4 residents in each home.

Each resident benefits from person-centred support, enabling them to reach their personal goals. We encourage them to make their own life choices whilst ensuring that their personal interests, hobbies and needs are met.

Community Support
We provide supported living services to people of all ages in their own homes and in the community. Our commitment is to provide every single person we support with the framework to identify the opportunities that are available to them, to make considered choices about what they want to achieve and to work in partnership with them to successfully achieve those aims.

Portfield School
Portfield School is a thriving non-maintained school with 110 students on roll in purpose-built premises at Parley, near Christchurch and at its 14-plus Sixth Form facility in Christchurch. The school specialises in education for children and young people from ages of 4 to 19 with a diagnosis of Autism Spectrum Condition.

Community Connect
Our Community Connect service signposts anybody impacted by autism to both our own resources, and to external organisations who can provide information and support. This includes parents and wider family members as well as adults seeking post diagnostic support. This support helps individuals and families navigate health, social care, and education services. We regularly support those who are looking for a diagnosis for themselves or a family member, by explaining the assessment pathway. We respond to increasing calls for people experiencing high anxiety caused by the lack of resources available.

Charity Hub

Our business support functions comprise the Chief Executive team, Finance, IT, HR, Facilities, Marketing and Fundraising

Public benefit statement

The Charity's Trustees have given due regard to the Charity Commission's guidance on public benefit and to its supplementary guidance in respect of fee charging charities.

The Trustees are satisfied that, through its primary activities, the Charity provides identifiable benefits and that these are consistent with its charitable objects. The Trustees do not consider that these activities produce any identifiable detriment or harm.

The Trustees are satisfied that the benefits provided by the Charity are available to beneficiaries consistent with its charitable aims – autistic people, people with additional learning needs, those with mental health challenges and their families/carers.

In acknowledging that the Charity charges fees for many of its services, the Trustees are satisfied that no individual is unreasonably restricted through action by the Charity from benefiting from its activities through an inability to pay and/or through poverty.

The Trustees are satisfied that any private benefit is incidental to its public benefit activity.

Volunteers

The Trustees gratefully acknowledge the contribution of volunteers who provide support for service delivery activities and fundraising events. Volunteers help the Charity to deliver its services every day and, without them, we could not achieve what we do. We are privileged to be able to call on many volunteers who, themselves, have experience of autism: they enrich our lives, provide advice, and help us to continually improve what we deliver.

Strategic report

The Companies Act 2006 (Strategic Report and Directors' Report Regulations 2013), requires the Charity to prepare a strategic report. The strategic report comprises of the following sections:

- Objectives and activities
- Achievements and performance
- Financial Review
- Plans for future periods.

Objectives and activities

The Articles of Association state that the Charity is: "For the public benefit for the provision of education, social care, advocacy and other support services to those whose lives are affected by autism, learning and developmental difficulties or mental health difficulties".

The Charity's main activities undertaken in relation to those purposes are defined through its vision and mission statement.

ACHIEVEMENTS AND PERFORMANCE IN THE PAST YEAR

Portfield School

The school roll increased from 104 at the end of March 2022 to 110 at the end of March 2023. Our focus is centred on expanding the range of services for students, to help them find their passion and to explore opportunities for them to learn and develop outside of the standard curriculum. All classes are taught by teachers with Qualified Teacher Status or who are undertaking training to achieve this. The Integrated Support Lead and Assistant roles have developed to enhance the education and therapy provision across both educational sites. The Therapy Team continues to grow with the addition of an actor in residence. There will be a new intake of students taking part in the Duke of Edinburgh Award Scheme and those who took part last year will be studying for their Silver award this year.

6th Form

Over the last few years, the demand for our 6th form service increased significantly and it was clear that we had now outgrown the premises we were occupying. Thankfully we have been able to secure a new larger site for this much needed programme of further education which will enable us to sign up 32 students, double our current intake. We plan to be open in time for the new academic year and will be offering a full curriculum which will include Functional Skills English, Maths, ICT, Prince's Trust Personal Development and Employability Skills, RSHE, ICT and Preparation for Adulthood.

Adult support

To ensure that we maintain the quality of our care and deliver the best possible outcomes for the adults we support, we restructured our Adult Services Division. We reduced our Senior Leadership Team and now have 2 Registered Managers, who each oversee the services in the East and the West.

This has enabled us to focus on our efficiency in providing the best possible care.

Our team are vital in ensuring that we can provide the quality of care that we do, and it is essential that we retain them, both for continuity of care for the people we support and to manage our expenditure on recruitment. We have introduced a programme of communication that gives them the opportunity to make suggestions for how we develop and improve our services and working practices. This is proving invaluable in maintaining both staff morale and the standard of excellence we provide.

Futures

Futures is our new and bespoke programme for young adults between the ages of 19 and 25. It has been designed to provide a Preparation for Adulthood framework with the overriding goal of enabling our Learners to achieve sustained employment and better long-term life outcomes.

The programme was set up, with permission from our Trustees, to determine the value to our neuro-diverse Learners and others with learning disabilities and deliver the results we were hoping for. It has more than exceeded our expectation - of the 4 Learners who initially signed up, 2 are now employed in careers they love, and 2 have recently been successful with job interviews. We now look to our next intake of Learners, who we will support on their journey to employment and independence.

External Autism training

This year, we launched our suite of workplace training packages. The portfolio is aimed at educating employers in a variety of topics from Understanding Autism, Autism Acceptance, Signalong and Positive Behaviour Support (PBS). All workshops have been co-designed in consultation with our autistic colleagues and network. This essential component ensures the training presents an authentic, autistic perspective, drawing on real-life, lived experiences. To date, over 2,000 people in the workplace have benefitted from the training either through e-learning or face-to-face sessions. From the level of interest shown we are confident that the momentum will continue and already have several new external organisations registered for the training.

Community Connect and Chris Page Centre

Our Community Connect service continues to offer signposting to parents/carers, autistic adults and professionals by sharing information/resources and connecting/linking them with internal or external services. The service also offers emotional support by actively listening to our clients and by promoting autism acceptance amongst the public and empowerment of each individual that comes to us.

This year we piloted our Assessment Service, and we learnt a great deal about what is required and what needs to be included. We are currently investigating new models for how we can continue to deliver this in a way that is cost-effective and meets the demand.

Our People

Employees represent our greatest investment and are our most valuable asset. Acquiring and retaining the highest calibre of talent is our priority and our mantra is "Recruit – Train – Retain", a philosophy borne out in the people plan with the following core objectives:

- Talent acquisition and retention

We recruit with a value-based approach and a selection process that is not necessarily based on an applicant's qualification but on their understanding and empathy with our values and our ethos.

- A tailored employee assist programme

We've worked hard to give our colleagues a sense of their value and their significant contribution that they make. We have created an online platform called Empower to provide them with easy access to all of the charity's news and information as well as access to great discounts with a range of popular retailers.

- Wellbeing and positive mental health

Over the course of the year, significant focus has been placed on supporting the mental health of our colleagues and every member of the team has access to our online Wellbeing Centre which provides advice and guidance on a wide range of issues from financial planning to healthy living.

- Awards

We are proud winners of two industry awards this year:

- RAD – Winner: Use of Technology (January 2023)
- In House Recruitment Awards – Winner: Onboarding strategy (August 2022)

We also received a highly commended award for our internal communication:

- Recruitment Marketing Awards (October 2022)

Fundraising

We are committed to protecting donors and the public, including vulnerable people, from any unreasonably intrusive or persistent fundraising approaches and will not apply any undue pressure on them to donate. We deal with existing and potential donors both sensitively and with extreme care, protecting the Charity's reputation and values. We will work with gentle persuasion, and we do not use any external professional fundraising services.

To provide further reassurance, and to demonstrate compliance with the regulation for fundraising activities, we are registered with the Fundraising Regulator. We have adopted the regulator's Code of Fundraising Practice and use the Fundraising Regulator's logo on all fundraising communications.

Autism Unlimited has not received any requests to remove or suppress donor data from the Fundraising Preference Service. We have a process in place to deal with complaints and are pleased to confirm that we have not had any related to fundraising during the year.

Performance in fundraising over the period continued to be challenging and we took the difficult decision to reduce our investment. However, this proved successful as not only did we achieve similar income levels but delivered a 43% reduction in cost year on year.

Achievements included securing full funding for both a professional kitchen and music studio at the new Sixth Form at Airfield Road. Smaller but equally significant projects included support to the Community Connect team with a fully stocked lending library of books and resources, and an important co-creation project with our autism steering group.

We are very grateful for all the direct financial and gift in kind donations we received and thank all our donors for their support.

Marketing

The marketing team continue to drive forward engagement with both the neuro-divergent and neuro-typical communities to promote the charity and increase autism awareness and acceptance.
We have run two very successful campaigns –

- Autism – It's more than you think, which featured stories about how each person living with autism is unique and how their life experiences are different but also in many ways the same as the next person.
- Autism – The same but different, told how both positive and negative real-life events and experiences can be improved for everyone involved through understanding and empathy.

These campaigns would not have been possible without the involvement of the people we support and the wider community in helping us to raise awareness and educate others.

We have appeared in the press on a wide range of Autism Unlimited stories and successes, from new staff members and training partnerships with local businesses, to student achievements. The majority of our press releases have attracted coverage in the local press and business media including, for our most recent campaign, five Dorset media outlets, BBC Radio Solent and specialist magazines. PR has also resulted in members of our team being interviewed on regional radio and an interview with our CEO on a national news channel.

As custodians of the Autism Unlimited brand, the marketing team continue to ensure that the charity is represented in an appropriate way across all of the services we provide. We work towards greater awareness and recognition of the charity in order to grow and expand the support we can deliver.

We are increasing our use of data and insights to leverage maximum impact from all of our marketing activity but in particular our social media to make sure we are targeting the right audience and to leverage maximum impact from our social activity.

Financial Review

Review of the financial position at the end of the reporting period

The Charity's income for the period increased from £12,250,253 to £12,608,787, an increase of 2.9%. This income is derived from:

Education contracts:	£6,613,988
Residential home contracts:	£2,888,111
Community support services:	£2,754,916
Fundraising:	£123,652
Other activities:	£196,311
Investment income:	£31,809

Expenditure in respect of those activities increased from £11,658,000 to £12,068,112, an increase of 3.5%.

Education services:	£5,043,901
Social care:	£6,593,445
Fundraising:	£56,840
Other activities:	£373,926

The combined activity generated a surplus of £540,675, 4.3% of total income (prior year surplus: £592,253). This surplus is required to maintain free reserves at target levels given the growth in the Charity.

The income and expenditure results support the Charity's Objects: *"For the public benefit for the provision of education, social care, advocacy and other support services to those whose lives are affected by autism, learning and developmental difficulties or mental health difficulties."*

The Charity's net assets have increased from £14,131,582 to £14,672,257.

Financial reserves and investment policy

Funds and reserves fall into the following categories:

Restricted funds are those funds only available for expenditure in accordance with the donors' directions. Details of these are set out in the notes to the annual accounts.

Fixed asset funds represent the fixed assets of Autism Unlimited, the vast majority of which are the freeholds of Portfield School and the residential homes. Without them, Autism Unlimited could not operate. They are shown separately to other unrestricted funds due to the size and importance of these assets.

Designated funds are set aside at the discretion of the Trustees for a specific future purpose. At the end of the 2021-22 financial year, the Trustees had designated an amount of £92,841 in respect of the Chris Page Centre's activities. This was fully expended in the current year.

Free reserves are freely available for general use. They are retained to enable the Trustees to provide assurance to our service users, the public, commissioners and regulators that Autism Unlimited will be able to sustain its contractual commitments to deliver care and education services. These funds are primarily held in cash for liquidity purposes.

Free reserves are set at a level to withstand any short-term financial risks, the main ones being the additional costs of managing a significant shortage of skilled care workers or teaching assistants and the loss of revenue of a significant number of service user contracts. Based on the financial risks facing the charity, the Trustees have targeted a free reserve holding of between three and six months' annual expenditure. Should projections of free reserves fall outside this range, the Trustees will review the business plan and make changes as appropriate.

At the end of March 2023, the Charity had free reserves of £4.1m, equating to 4.1 months of expenditure, in line with its free reserves target (on the equivalent basis 31 March 2022: 3.3 months). Total funds amounted to £14.7m of which £2.1m is restricted and £8.4m represents the value of operational fixed assets.

The details of all funds are shown in notes 17 and 18 to the financial statements.

The Charity's policy is primarily to hold sufficient liquid funds, for example on short-term deposit, to meet its operational requirements, as determined by cash flow projections and regular risk assessment. These liquid reserves are backed up by a large property portfolio, much of which is freehold, not committed as security against existing borrowing, and so would provide a source of further medium-term liquidity should the need arise.

The Charity's policy, where liquid reserves exceed the needs of medium-term cash flow forecasts, is to fund planned expansion of the Charity's operational property portfolio, which supports services provided to its beneficiaries, or to pay down long-term debt, as applicable. If liquid funds were to exceed these requirements, the Charity's policy would be to invest in appropriate long term commercial investments, based on its investment policy and a financial analysis of the options available. Income from these longer-term commercial investments would be used to support the operational activities of the Charity. Currently, no longer-term commercial investments are being held and there are no indications that this will be the case in the foreseeable future.

Annual Trustee risk statement

The Trustees are responsible for the management of risks faced by Autism Unlimited. We define key strategic and operational risks as those that, without effective and appropriate mitigation, would have a severe impact on our work, our reputation, or our ability to achieve our ambitions.

The Trustees work to an established risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risks faced, prioritising risks in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risks. These risks are reported to the Trustees, allowing them to challenge any assumptions management have made about risks and to understand the context in which decisions are taken. This helps to ensure that the most serious risks are being managed effectively.

The key controls used include:

- Formal agendas and minutes for all Committees and Board activity.
- Detailed terms of reference for all Committees and approvals process for all actions by the Board.
- Comprehensive strategic and operational planning, budgeting and management accounting.
- Clear organisational structure and lines of reporting.
- Formal written and reviewable policies.
- Clear authorisation, delegations and approval levels.
- Trustee approved risk management policy and associated procedures.

Key risks and uncertainties

Principal risks currently identified, and associated mitigating controls are:

Regulatory and compliance risks

To mitigate the risk of failure to maintain high levels of safeguarding for service users, we have implemented a comprehensive safeguarding strategy across the Charity with reporting systems and staff training. Trustee visits and external reviews are undertaken to ensure the robustness of our systems. All staff are signposted to SeeHearSpeakUp, a confidential external whistleblowing support service.

There is a risk that we fail to meet the regulatory standards expected of our operational teams. To mitigate this, we have rigorous internal systems and standards in place. We conduct spot checks of these standards and internal audits. The Practice and Standards Committee provides the governance oversight to monitor our practices and reports to the Board of Trustees.

Financial risks

Our income comes from a small number of commissioners and is sensitive to the funding constraints which local authorities and NHS bodies operate within. Our social care services have not received levels of funding which provide full cost recovery for our provision. Through direct dialogue, we have raised awareness of the impact that this historic situation has on the charity's financial viability. To mitigate this risk, we have completed the Valuing Care model, which provides a standardised basis for benchmarking our costs that we hope will persuade commissioners to pay a fair price of care.

We have had discussion with key local commissioning leads to better understand their strategic frameworks and are considering the options and opportunities available for the charity to shape our future service delivery. In particular, we are working in partnership with BCP Council to expand our educational provision to address unmet need for special educational needs and disabilities (SEND) provision.

Our financial plans are aligned to the Charity's strategy, underpinned by clearly articulated planning assumptions, for example in respect of pupil numbers; commissioned hours; residential home occupancy rates; and contracts for external training delivery. Collegiate working and information sharing across the charity provide early indicators of changes to these assumptions and enable us to apply sensitivity analysis to confirm the robustness of our financial plans.

Operational risks

Our people are key to the delivery of our strategy and associated operational plans. Challenges in recruiting the required levels of appropriately qualified staff to maintain and expand services persist. We have introduced a number of initiatives and approaches over recent years to maximise talent attraction and enhance recruitment and retention practices. We continually review our strategies to enable us to recruit and retain the staff we need to advance the strategic plan for growth and delivery of quality services.

We take our responsibilities over the handling of sensitive data very seriously. The UK GDPR regulations gave us the opportunity to review our responsibilities to protect personal data and prevent data breaches; and to ensure that we have appropriate data protection processes in place.

The health and safety of our colleagues, pupils and other people we support is ensured through a systematic approach including mandatory health and safety training; written standard operating procedures; a consistent approach to risk assessment; and continual reminders – for example through computer log-in screen messages – of the importance of health and safety and of learning from 'good catches'.

External risks

In common with similar organisations, we face the risk of disruption to our IT services through cyber-attack or other actions. To mitigate this, we have embedded security within our systems and back-up servers to protect data. We also have ongoing external oversight of our systems and support staff through training and awareness campaigns together with stringent password protection.

In the event that we were to be impacted by an adverse event, the Charity has agreed business continuity and disaster recovery plans.

Our plans for 2023/24

Education

The school continues to grow and we have applied to the Dept for Education to increase our maximum capacity from a published admission number of 100 to 125 with effect from September 2023. Demand for our educational services remains high and we are developing plans to expand the Sixth Form site to enable more students to be supported by Portfield School and Autism Unlimited.

Community and Residential Services

Our supported living offering runs alongside existing residential homes. Like many other providers, we are reviewing the effectiveness and sustainability of these services in the light of increasing workforce challenges and Commissioners' ability to fund a fair price for care.

Community Connect

The Charity will continue to build on its range of services in support of those living with autism. This year we have set up a specific Steering Group to look at ways in which we can identify those projects that will be of most value. The Group is made up of a cross section of representatives from the Charity and the neuro-diverse community. Initiatives to date include a wellbeing service and online peer support group that we are trialling.

External Training

Our external training service has been well received by the local businesses and organisations who have subscribed so far. We aim to grow our capabilities and to increase our subscribers as we believe this will deliver greater awareness and acceptance and a wider recognition of the unique and special skills that people with autism bring to the workplace.

Futures

The Futures programme has delivered incredible results for the young Learners who have completed the course. It is an area of key strategic importance for the charity and we will continue to expand our capacity enabling us to help even more young learners fulfil their potential.

AUTISM UNLIMITED LIMITED
Trustees' Annual Report for the year ended 31 March 2023
Incorporating the Directors' and Strategic Report

Administrative details

Autism Unlimited is a company limited by guarantee (Company number 2506982) and a registered charity (Charity number 1000792). With effect from 17 November 2021, the name of the company was changed from Autism Wessex to Autism Unlimited Limited.

Registered office: Parley 2, Portfield School, Parley Lane, Christchurch, Dorset BH23 6BP

Trustees

The Trustees of the Charity during the year and to the date of signing are as follows:

Mr M Farrell	Appointed 11 December 2017 (resigned 4 November 2022) Chair since 19 November 2018
Mr H Nash	Appointed 3 September 2018 (resigned 4 October 2022) Vice Chair since 8 February 2021
Ms G Crouch	Appointed 30 April 2018 (resigned 4 January 2023)
Mr H Dampney	Appointed 19 November 2018 (interim Vice Chair since 4 November 2022
Mr R Strachan	Appointed 30 April 2019 (resigned 8 November 2022)
Ms J Shield	Appointed 1 August 2019
Mr J Brazier	Appointed 6 February 2020 (interim Chair since 4 November 2022)
Ms M Das	Appointed 4 August 2020 (resigned 22 May 2023)
Mr M Brosnan	Appointed 19 October 2020 (resigned 21 June 2023)
Mr A Willshire	Appointed 17 December 2020 (resigned 26 May 2023)
Mrs J Cresswell	Appointed 25 April 2022 (resigned 10 October 2023)
Ms M Foster	Appointed 25 April 2022
Mrs E Williams	Appointed 25 April 2022
Ms J Thurgood	Appointed 27 June 2022
Mr J Sturman	Appointed 31 July 2023
Ms L Longstone	Appointed 4 September 2023

Chief Executive Officer: Siún Cranny

Company Secretary: Siún Cranny

Solicitors: Paris Smith LLP
1 London Rd, Southampton SO15 2AE

Bankers: National Westminster Bank plc, 42 Southbourne Grove, Bournemouth BH6 3RT

Auditor: Rothmans Audit LLP, Avebury House, 6 St Peter Street, Winchester, Hampshire SO23 8BN

Structure, Governance and Management

Autism Unlimited is an incorporated charity governed by its Articles of Association dated 19 November 2018. The minimum number of Trustees prescribed by the Articles is six; currently there are seven Trustees.

Trustees may be appointed at any time by a resolution of the Trustees, who are also the members of the Charity. Trustees hold office for three years, subject to the terms of the Articles of Association. A Trustee may be re-appointed for a further term in office up to a maximum of three terms of three years. They are subsequently eligible for re-appointment after the second anniversary of their retirement. This provision, which was adopted at the Annual General Meeting on 19 November 2018, provides for progressive refreshing of the Board and acknowledges the recommendation in the Charity Governance Code that Trustees should be appointed for an agreed length of time.

The Chair of the Board of Trustees is elected by the Board at the first meeting following an Annual General Meeting. The Board of Trustees meets at least quarterly and is supported by the Finance and Audit Committee; the Practice and Standards Committee; Portfield School Governing Body; and the Nominations Committee. All are accountable to the Board and have delegated powers and responsibilities, which are specified in their terms of reference.

The Nominations Committee assesses the suitability of prospective candidates for a Trustee position and new Trustees are invited to attend a Board meeting before formal consideration of their appointment. A comprehensive induction programme is implemented for each trustee, including face-to-face and on-line training, visits to services, mentoring and continuing support from the Chair, other Board members and the Executive. All Trustees are required to undertake safeguarding training.

Daily operational running of Autism Unlimited, including finance, human resources and service-related activity, is delegated to the Chief Executive Officer (CEO) based at the Charity Hub in Christchurch.

The Trustees of the charity are volunteers and receive no remuneration. The pay and remuneration of the Charity's CEO are set by the Board of Trustees. Some employees are subject to national pay scales.

Trustee Indemnity

As permitted by the Articles of Association, the Trustees have the benefit of an indemnity, which is a qualifying third-party indemnity provision as defined by Section 234 of the Companies Act 2006. The Charity holds directors' and officers' liability insurance.

Trustees' Responsibilities

The Trustees (who are also directors of Autism Unlimited for the purposes of company law) are responsible for preparing the Trustees' Annual Report, which includes the strategic report and financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards and applicable law including Financial Reporting Standard FRS 102: The Financial reporting Standard applicable in the UK and Republic of Ireland (United Kingdom General Accepted Accounting Practice. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of a charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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 (FRS102).
- make judgements and accounting 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.
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Financial statements are published on the Charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the Charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements on the website.

The Trustees have adopted the provisions of the Charities SORP (FRS102) – 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 Second Edition (effective 1 January 2019) in preparing the annual report and financial statements of the charity.

The accounts have been prepared in accordance with the Companies Act 2006.

Members of the Charity are limited to the serving members of the volunteer Board of Trustees at any given time, who are limited to a guarantee of £1 each in the event of the Charity being wound up.

ESOS (Energy Savings Opportunity Scheme) Compliance

Autism Unlimited is required to comply with ESOS, a mandatory energy assessment scheme for organisations in the UK that meet the qualification criteria; Autism Unlimited falls into the reporting bracket as we employ more than 250 members of staff. All submissions are assessed by the Environment Agency, the UK scheme administrator. Autism Unlimited is fully compliant, ahead of the extended submission deadline of June 2024

Statement as to disclosure of information to auditors

The members of the Board of Trustees who were in office on the date of approval of these financial statements have confirmed that, as far as they are aware, there is no relevant audit information of which the auditors are unaware. Each member of the Board has confirmed that they have taken all reasonable steps that they ought to have taken as members of the Board in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Approved on behalf of the Trustees



James Brazier
6th November 2023

Independent Auditor's Report to the Members of Autism Unlimited Limited for the year ended 31 March 2023

We have audited the financial statements of Autism Unlimited Limited, formerly known as Autism Wessex, ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception:

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, or the strategic report included within the trustees' report.

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The extent to which the audit was considered capable of detecting irregularities including fraud

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the charitable company through discussions with the trustees and other management, and from our knowledge and experience of the charities sector.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, care legislation, schools' legislation, safeguarding legislation, data protection, employment, environmental and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence. The identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries during the year and at the year-end to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1.18 were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with relevant regulators, including OFSTED, CQC and the Environment Agency and the company's legal advisors; and
- reviewed legal and professional expenditure incurred in the year.

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

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

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

Independent Auditor's Report to the Members of Autism Unlimited Limited for the year ended 31 March 2023

Use of our report

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



Susan Sullivan FCA (Senior Statutory Auditor)
For and on behalf of Rothmans Audit LLP, Statutory Auditors
Avebury House, St Peter Street, Winchester, Hampshire, SO23 8BN

Date: 21 November 2023

AUTISM UNLIMITED LIMITED
Statement of Financial Activities
Year Ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income					
Donations and legacies	2	42,422	81,230	123,652	122,017
Charitable activities	3	12,161,672	291,654	12,453,326	12,128,236
Investment income	4	31,809	-	31,809	-
Total Income		**12,235,903**	**372,884**	**12,608,787**	**12,250,253**
Expenditure					
Raising funds	6	56,840	-	56,840	131,468
Charitable activities	7	11,631,343	379,929	12,011,272	11,526,532
Total expenditure		**11,688,183**	**379,929**	**12,068,112**	**11,658,000**
NET INCOME		**547,720**	**(7,045)**	**540,675**	**592,253**
Transfers between funds		43,862	(43,862)	-	-
Net movement in funds for the year		**591,582**	**(50,907)**	**540,675**	**592,253**
RECONCILIATION OF FUNDS:					
Total funds brought forward	**17**	**11,942,190**	**2,189,392**	**14,131,582**	**13,539,329**
Total funds carried forward	**16**	**12,533,772**	**2,138,485**	**14,672,257**	**14,131,582**

AUTISM UNLIMITED LIMITED
Income and Expenditure Account
Year Ended 31 March 2023

	Notes	2023 £	2022 £
INCOME		12,608,787	12,250,253
General expenses		(12,068,112)	(11,658,000)
Operating surplus/ (deficit)		**540,675**	**592,253**
Interest payable and similar charges		-	-
SURPLUS FOR THE YEAR		**540,675**	**592,253**
ANALYSIS OF SURPLUS			
Unrestricted funds		**547,720**	**604,108**
Restricted funds		**(7,045)**	**(11,855)**
SURPLUS FOR THE YEAR		**540,675**	**592,253**

AUTISM UNLIMITED LIMITED
Balance Sheet
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	12	10,362,331	10,212,752
		10,362,331	**10,212,752**
Current Assets			
Debtors	13	1,605,814	2,377,615
Cash at Bank and in Hand		4,549,516	4,526,631
		6,155,330	**6,904,246**
Creditors: Amounts falling due within one year	14	(1,629,102)	(2,885,416)
Net current assets		**4,526,228**	**4,018,830**
Total assets less current liabilities		14,888,559	14,231,582
Creditors: Amounts falling due after more than one year	15	(100,000)	(100,000)
Provisions for liabilities	16	(116,302)	-
Net assets		**14,672,257**	**14,131,582**
Funds			
General unrestricted funds	17	4,108,459	3,731,670
Fixed asset reserve	17	7,358,701	7,051,067
Revaluation reserve	17	1,066,612	1,066,612
Chris Page centre	17	-	92,841
Unrestricted funds		**12,533,772**	**11,942,190**
Restricted funds	17	2,138,485	2,189,392
		14,672,257	**14,131,582**

Company Number: 2506982

The financial statements were approved and authorised for issue by the directors on 6th November 2023 and signed on their behalf by:

James Brazier
Chair

AUTISM UNLIMITED LIMITED
Cash Flow Statement
For The Year Ended 31 March 2023

		2023		2022
	£	£	£	£
Net cash provided by (used in) operating activities (Note 1)		518,790		950,809
Cash flows from investing activities				
Purchase of tangible assets	(532,057)		(325,330)	
Sale of tangible assets	4,343		5,730	
Interest receivable	31,809		-	
Net cash provided by (used in) investing activities		**(495,905)**		**(319,600)**
Change in cash and cash equivalents in the year		**22,885**		**631,209**
Cash and cash equivalents at the beginning of the year		4,526,631		3,895,422
Cash and cash equivalents at the end of the year		**4,549,516**		**4,526,631**

AUTISM UNLIMITED LIMITED

Note To The Cash Flow Statement For The Year Ended 31 March 2023

1. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per the statement of financial activities)	540,675	592,253
Adjustments for:		
Depreciation of tangible assets	378,135	229,963
Decrease / (increase) in debtors	771,801	(1,625,803)
(Decrease) / increase in creditors	(1,256,314)	1,844,646
(Decrease) / increase in provisions	116,302	(90,000)
Interest receivable	(31,809)	-
Insurance excess	-	(250)
Net cash provided by (used in) operating activities	**518,790**	**950,809**

2. Analysis of changes in net debt

	At Start of Year £	Cash-flows £	At End of Year £
Cash at bank & in hand	4,526,631	22,885	4,549,516
Total	**4,526,631**	**22,885**	**4,549,516**

Notes To The Financial Statements For The Year Ended 31 March 2023

1 ACCOUNTING POLICIES

1.1 General information

Autism Unlimited Limited is a company limited by guarantee and is incorporated in England and Wales. The Charitable Company is a public benefit entity. The address of its registered office is Parley 2, Portfield School, Parley Lane, Christchurch, Dorset, BH23 6BP.

With effect from 17 November 2021 the name of the company was changed from Autism Wessex to Autism Unlimited Limited.

1.2 Accounting convention

These financial statements have been prepared on a going concern basis, under the historical cost convention modified to include the revaluation of freehold land and buildings, and comply with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ('FRS102') and the Companies Act 2006. In preparing the financial statements the Charity follows best practice as set out in "Charities SORP (FRS 102) Second Edition" effective 1 January 2019. Autism Unlimited Limited constitutes a public benefit entity as defined by FRS102.

The charitable company meets its day to day working capital requirements through its bank facilities. The charitable company's forecasts and projections, taking account of a reasonable assessment of possible changes in the funding and operating environment, show that the charitable company should be able to operate within the level of its current facilities. After making enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

1.3 Functional and presentation currency

The charitable company's functional and presentation currency is the pound sterling.

ACCOUNTING POLICIES (continued)

1.4 Funds accounting

Funds held by the Charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Within these funds amounts may be designated for a particular purpose.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.5 Fees receivable

Fees receivable represents the amount invoiced for the provision of services which fall within the company's ordinary activities. Fee income is recognised on a straight-line basis over the period in which the services are delivered.

1.6 Donations and gifts

Voluntary income received by way of donations and gifts to the Charity is included in full in the statement of financial activities when receivable. Intangible income is not included unless it represents goods or services, which would have otherwise been purchased. Gifts in kind are included at market value and as resources expended at the same value when distributed.

1.7 Grants receivable

Grants, including grants for the purchase of fixed assets and government grants, are recognised in full in the statement of financial activities in the year in which they are receivable unless they are subject to specified future performance-related conditions in which case they are recognised in income only when the performance-related conditions are met.

1.8 Investment income

Investment income is accounted for in the period in which the Charity is entitled to receipt.

1.9 Fundraising costs

These include the salaries, direct expenditure and overhead costs of the staff who promote fund-raising, including events together with an apportionment of central costs.

ACCOUNTING POLICIES (continued)

1.10 Charitable expenditure

Charitable expenditure is all those costs relating to service deliverance in accordance with the Charity's objectives together with an apportionment of central costs. The method of apportionment for support costs uses the most appropriate basis in each case, as specified in the notes to these accounts.

1.11 Governance costs

Includes those costs associated with meeting the constitutional and statutory requirements of the Charity and includes the audit fees and costs linked to the strategic management of the Charity.

1.12 Operating Leases

Rentals applicable to operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

1.13 Tangible fixed assets

The Charity categorises its tangible fixed assets between the following asset types:

- Freehold land and buildings (Portfield School campus)
- Freehold land and buildings (community properties)
- Leasehold Premises Improvements
- Fixtures and fittings
- Motor vehicles
- Computer equipment

Tangible fixed assets are stated at cost (or deemed cost for community properties held at valuation at the date of transition to FRS102) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price and costs directly attributed to bringing the asset to its working condition for its intended use.

The Portfield School campus is revalued on a regular basis with the last revaluation having been undertaken as at 31st March 2016.

Tangible fixed assets are stated at cost or valuation less accumulated depreciation.

ACCOUNTING POLICIES (continued)

Depreciation is calculated to write off the cost or deemed cost of tangible fixed assets over their estimated useful lives as follows:-

Freehold land and buildings	- 2% straight line on buildings only; land is not depreciated
Leasehold Improvements	- straight line over the life of the lease
Motor vehicles	- 20% straight line method per annum
Computer equipment	- 25% straight line method per annum
Fixtures and fittings	- 16.7% or 25% straight line method per annum

At each reporting period end date, the Charity reviews the carrying amounts of its tangible fixed 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).

1.14 Pensions

The pension cost charge represents the contributions payable to the Teachers' Pension Scheme, an insured group personal pension scheme and the new government auto-enrolment scheme. The Charity has no liability under the schemes other than for the payment of those contributions. The pension schemes' arrangement enables the Charity to comply with the requirements of stakeholder pension provisions.

The Teachers' Pension Scheme is a multi-employer plan. Where it is not possible for the charitable company to obtain sufficient information to enable it to account for the plan as a defined benefit plan, it accounts for the plan as a defined contribution plan.

The government auto-enrolment plan is a defined contribution plan. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet.

1.15 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ACCOUNTING POLICIES (continued)

1.16 Financial instruments

The charitable company has financial assets and financial liabilities of a kind that qualify as basic financial instruments in accordance with FRS102. Basic financial instruments are initially recognised at the transaction value, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

Concessionary loans are initially accounted for at the amount received and the carrying value is subsequently adjusted for any accrued interest payable.

1.17 Provisions for Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.18 Critical accounting judgements and estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(i) Multi-employer defined benefit pension scheme
Certain employees participate in the Teachers' Pension Scheme which is a multi-employer defined pension scheme. The charitable company does not have any commitment to make good any actuarial deficit, nor is it entitled to benefit from any surplus funding. In the judgement of the Trustees, the charitable company does not have sufficient information on the assets and liabilities of the scheme and does not have sufficient information to be able to reliably account for its share of the defined benefit obligation and plan assets. Therefore, the scheme is accounted for as a defined contribution scheme.

(ii) Useful economic lives of tangible assets
The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates based on future investments, economic utilisation and physical condition of the assets.

2. DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	2023 £	2022 £
Donations	42,422	81,230	123,652	142,322
Legacies	-	-	-	(20,305)
	42,422	**81,230**	**123,652**	**122,017**

In 2022 the charity received £30,411 of unrestricted donations and £111,911 of restricted donations. All income from legacies was unrestricted.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2023 £	2022 £
Fees	12,161,672	248,317	12,409,989	12,031,728
Covid testing & infection control grants	-	43,337	43,337	96,508
	12,161,672	**291,654**	**12,453,326**	**12,128,236**

In 2022 the charity received £224,780 of restricted fee income and £11,806,948 of unrestricted fee income. All income from Covid testing & infection control grants was restricted. Restricted fee income relates to Government Grants received towards the operation of the Portfield School & Sixth Form site.

4. INVESTMENT INCOME

	Unrestricted £	Restricted £	2023 £	2022 £
Bank interest receivable	31,809	-	31,809	-
	31,809	**-**	**31,809**	**-**

5. NET INCOME

This is stated after charging / (crediting):	2023 £	2022 £
Depreciation of tangible assets	382,478	231,934
Rentals payable under operating leases	98,631	54,276
Auditor's remuneration	16,568	14,985
(Profit) / Loss on fixed asset disposal	(4,343)	(1,971)

Auditor's Remuneration consists of £12,900 (2022: £11,232) of fees due to Rothmans Audit LLP for audit services plus £3,668 (2022: £3,753) of fees due to Rothmans LLP for the provision of accountancy services. Rothmans LLP is an associate of Rothmans Audit LLP.

6. COST OF RAISING FUNDS

	Unrestricted £	Restricted £	2023 £	2022 £	Basis of Allocation
Salaries & associated costs	40,223	-	40,223	99,778	Actual
Fundraising costs	4,163	-	4,163	6,862	Actual
Central costs	12,454	-	12,454	24,828	Use of services & staff
	56,840	**-**	**56,840**	**131,468**	

In 2022 all costs of raising funds were unrestricted

Notes To The Financial Statements For The Year Ended 31 March 2023

7. CHARITABLE ACTIVITIES

Current Year

	Children & Education Services £	Social Care Services £	Other Charitable Activities £	Total 2023 £	Basis of Allocation
RESTRICTED					
Charitable Activities	251,231	123,150	5,548	379,929	Actual
Total Restricted Charitable Activities	**251,231**	**123,150**	**5,548**	**379,929**	
UNRESTRICTED					
Charitable Activities	3,930,476	5,585,816	286,645	9,802,937	Actual
	3,930,476	**5,585,816**	**286,645**	**9,802,937**	
Support Costs					
HR services	196,735	264,990	19,148	480,873	Staff FTE headcount
Facilities costs	101,201	48,783	10,636	160,620	Property use
IT support	150,024	91,686	16,555	258,265	Staff FTE headcount & number of people supported
Insurance	54,131	48,633	4,246	107,010	Actual
Governance costs	168,776	227,331	16,427	412,534	Staff FTE headcount
Finance costs	120,978	108,300	7,873	237,151	Income
Marketing	50,030	67,388	4,870	122,288	Staff FTE headcount
Community Connect	20,319	27,368	1,978	49,665	Staff FTE headcount
	862,194	**884,479**	**81,733**	**1,828,406**	
Total Unrestricted Charitable Activities	**4,792,670**	**6,470,295**	**368,378**	**11,631,343**	
Total Charitable Activities	**5,043,901**	**6,593,445**	**373,926**	**12,011,272**	

Other Charitable Activities include the operation of the Chris Page Centre, the Futures Programme, and Training Services.

7. CHARITABLE ACTIVITIES (Continued)

Prior Year

	Children & Education Services £	Social Care Services £	Chris Page Centre £	Total 2022 £	Basis of Allocation
RESTRICTED					
Charitable Activities	308,360	136,694	-	445,054	Actual
Total Restricted Charitable Activities	**308,360**	**136,694**	**-**	**445,054**	
UNRESTRICTED					
Charitable Activities	3,148,904	6,168,522	86,895	9,404,321	Actual
	3,148,904	**6,168,522**	**86,895**	**9,404,321**	
Support Costs					
HR services	172,030	286,654	-	458,684	Staffing
Facilities costs	95,844	51,850	2,609	150,303	Property use
IT support	81,331	135,556	-	216,887	Key IT use & support
Insurance	55,142	60,452	676	116,270	Actual
Governance costs	110,716	184,486	-	295,202	Use of services & staff
Finance costs	108,374	157,457	-	265,831	Use of services & staff
Community Connect	13,676	22,788	-	36,464	Use of services & staff
Marketing	55,281	80,302	-	135,583	Use of services & staff
Training	725	1,208	-	1,933	Use of services & staff
	693,119	**980,753**	**3,285**	**1,677,157**	
Total Unrestricted Charitable Activities	**3,842,023**	**7,149,275**	**90,180**	**11,081,478**	
Total Charitable Activities	**4,150,383**	**7,285,969**	**90,180**	**11,526,532**	

In 2022 costs relating to the charity's Futures and Training programmes, which are included within Other Charitable Activities in 2023, were not identified as separate activities as these programmes were still being established. The comparative activity cost for Training services in 2022 was £1,933 and was allocated to support costs as shown above. The comparative activity cost for Futures was £81,790 and is included within Children & Education Services above.

Notes To The Financial Statements For The Year Ended 31 March 2023

8. STAFF COSTS

	2023 £	2022 £
Wages and salaries	7,915,445	7,648,067
Social security costs	686,107	622,710
Defined contribution pension costs (including Teacher's Pension Scheme)	349,702	296,563
	8,951,254	**8,567,340**

Emoluments of employees earning over £60,000 in the accounting period, excluding employer pension contributions, fell within the following ranges:

	2023	2022
£60,001-£70,000	1	2
£70,001-£80,000	-	1
£80,001-£90,000	-	1
£100,000-£110,000	1	-
£120,000-£130,000	1	1

The average number of employees was:

AVERAGE EMPLOYEES

	2023	2022
Average head count	351	372
	351	**372**

The Board of Trustees, who are the charitable company's directors, the Executive Team and Senior Management comprise the key management personnel of the charitable company. The total of key management personnel remuneration was £806,414 (2022: £756,963).

Pension contributions outstanding at the year-end totalled £50,739 (2022: £40,562).

9. TRANSACTIONS WITH TRUSTEES

No Trustee received any remuneration from the charitable company during the year (2022: £nil). During the year, four trustees received reimbursement for travelling expenses totalling £686 (2022: £nil). No expenses were paid to third parties on behalf of Trustees (2022: £nil). No Trustee received payment for professional or other services supplied to the charitable company (2022: £nil). No donations were received from Trustees in the year (2022:£nil).

10. INDEMNITY INSURANCE

Indemnity insurance was renewed this year as approved by the Charity Commission.

11. TAXATION

The Charity is registered with the Charity Commission and, because of the tax-exempt status afforded, there is no liability to corporation tax on the results for the year.

12. TANGIBLE ASSETS

	Freehold Properties	Leasehold Improvements	Motor vehicles	Fixtures, fittings & equipment	Total
	£	£	£	£	£
Cost					
1 April 2022	10,555,381	-	221,765	1,040,579	11,817,725
Additions	5,991	343,974	25,990	156,102	532,057
Disposals	-	-	(27,345)	(46,002)	(73,347)
31 March 2023	**10,561,372**	**343,974**	**220,410**	**1,150,679**	**12,276,435**
Depreciation					
1 April 2022	742,843	-	206,513	655,617	1,604,973
Charge for the year	113,811	35,943	7,889	147,629	305,272
Elimination on disposal	-	-	(27,345)	(46,002)	(73,347)
Impairment	77,206	-	-	-	77,206
31 March 2023	**933,860**	**35,943**	**187,057**	**757,244**	**1,914,104**
Net Book Value					
31 March 2023	**9,627,512**	**308,031**	**33,353**	**393,435**	**10,362,331**
31 March 2022	**9,812,538**	**-**	**15,252**	**384,962**	**10,212,752**

The Charity has two classes of freehold properties - its community properties and the Portfield School campus. It also holds one leasehold property.

The community properties were valued as at 1st April 2014 by Goadsby & Harding. The charitable company applied the transitional arrangements of Section 35 of FRS102 and used this valuation as deemed cost going forward. The properties are being depreciated from the valuation date. As the assets are depreciated or sold an appropriate transfer is made from the revaluation reserve to the unrestricted funds.

The Portfield School campus was revalued as at 31st March 2016 by Goadsby & Harding on a depreciated replacement cost valuation basis.

The historical cost of Portfield School is £6,133,696 and the historical cost of the community properties is £3,701,036.

Included within freehold property is land of £4,874,250 which is not depreciated.

12. TANGIBLE ASSETS (Continued)

FREEHOLD PROPERTIES

	At 1 April 2022 £	Additions in year £	Disposals in year £	At 31 March 2023 £
Portfield School incl. Therapy Pool	6,779,568	5,991	-	6,785,559
Magdalen Lane	430,000	-	-	430,000
Middle Path, Crewkerne	380,342	-	-	380,342
Manor Road, Christchurch	457,500	-	-	457,500
Penny Farthing House	612,938	-	-	612,938
Greenways	619,249	-	-	619,249
Barn Close	588,028	-	-	588,028
Higher Ground	687,756	-	-	687,756
TOTAL	**10,555,381**	**5,991**	**-**	**10,561,372**

13. DEBTORS

	2023 £	2022 £
Trade Debtors	1,197,087	1,990,238
Other Debtors	9,302	13,169
Prepayments & Accrued Income	399,425	374,208
	1,605,814	**2,377,615**

Notes To The Financial Statements For The Year Ended 31 March 2023

14. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Trade Creditors	361,785	379,635
Taxation & social security	178,305	145,280
Other Creditors	168,194	91,526
Accruals	89,397	150,321
Deferred Income	831,421	2,118,654
	1,629,102	**2,885,416**

Deferred income relates to fees received in advance for school fees and social care. The proportion of the fees relating to the next accounting period have been deferred.

	2023 £	2022 £
As at 1 April	2,118,654	413,687
Amount released to income from charitable activities	(2,084,273)	(413,687)
Amount deferred in year	797,040	2,118,654
As at 31 March	**831,421**	**2,118,654**

15. LOANS

	2023 £	2022 £
Other Loans	100,000	100,000
	100,000	**100,000**

The other loan is an interest free loan from the Talbot Village Trust granted during the year ending 31 March 2014. Security is held over Greenways and should the property cease to be used for charitable activities it would be due for repayment. The Trustees consider this to be a concessionary loan as it is for the furtherance of the objects of the charitable company and the Talbot Village Trust.

Notes To The Financial Statements For The Year Ended 31 March 2023

16. PROVISIONS FOR LIABILITIES

	2023 £	2022 £
As at 1 April	-	90,000
Provided in Year	116,302	-
Released in year	-	(90,000)
As at 31 March	**116,302**	**-**

Provisions for liabilities as at 1 April 2021 related to potential penalties for late filing of the charity's ESOS assessment. The provisions were reversed in 2022 when the charity's appeal was successful and the penalties were reduced to £100, which was paid in full.

Provisions for liabilities as at 31 March 2023 relate to provisions for staff holiday pay and contractual bonuses.

Notes To The Financial Statements For The Year Ended 31 March 2023

17. TOTAL FUNDS – Current Year

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted funds:					
Portfield School - Buildings	1,779,431		(35,530)		1,743,901
Portfield School - Fixtures & Fittings	10,087		(2,300)		7,787
Adult Services - Buildings	300,367		(115,037)		185,330
Adult Services - Fixtures & Fittings	5,188		(5,188)		-
Employability	10,662				10,662
Therapy equipment & IT	2,500	2,062	(680)		3,882
Education & Skills Funding	41,745	247,792	(206,791)		82,746
Childwick Trust Horse Riding	10,800		(2,925)		7,875
Forest School	2,301		(123)		2,178
Higher Ground Cabin	312				312
ICTF	-	12,817		(12,817)	-
Workforce and Retention	-	29,768		(29,768)	-
Outbreak Control Management	-	1,277		(1,277)	-
Community Connect	21,903	14,700	(4,689)		31,914
Minibus	1,000				1,000
Musician in Residence	1,500				1,500
Lending Library	1,300	3,000	(859)		3,441
Bridge Decking		5,211	(5,211)		-
Sixth Form Sensory Garden		1,367			1,367
Sixth Form Music Studio		24,952			24,952
Sixth Form Kitchen		29,302	(596)		28,706
Other	296	636			932
Total restricted funds	**2,189,392**	**372,884**	**(379,929)**	**(43,862)**	**2,138,485**
Unrestricted funds	3,731,670	12,235,903	(11,370,919)	(488,195)	4,108,459
Designated Funds:					
Fixed asset reserve	7,051,067		(224,423)	532,057	7,358,701
Revaluation reserve	1,066,612				1,066,612
Chris Page Centre	92,841		(92,841)		-
Total unrestricted funds	**11,942,190**	**12,235,903**	**(11,688,183)**	**43,862**	**12,533,772**
Total funds	**14,131,582**	**12,608,787**	**(12,068,112)**	**-**	**14,672,257**

The transfer to the fixed asset designated fund recognises additions to fixed assets in the year. Transfers from restricted funds during the year are adjustments to allocate expenditure on these activities in prior periods which was not allocated against the restricted fund at the time.

Notes To The Financial Statements For The Year Ended 31 March 2023

17. TOTAL FUNDS - Prior Year Comparatives

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds:					
Portfield School - Buildings	1,779,352	-	(74,940)	75,019	1,779,431
Portfield School - Fixtures & Fittings	12,387	-	(2,300)	-	10,087
Adult Services - Buildings	338,198	-	(37,831)	-	300,367
Adult Services - Fixtures & Fittings	6,349	-	(1,161)	-	5,188
Employability	10,662	-	-	-	10,662
Therapy equipment & IT	-	2,500	-	-	2,500
Education & Skills Funding	17,415	222,222	(197,892)	-	41,745
Barnes Lane Activities	202	-	(202)	-	-
Childwick Trust Horse Riding	10,800	-	-	-	10,800
Sensory Multi-Use Games Area	-	1,200	-	(1,200)	-
Portfield School Model Classroom	16,051	10,000	(26,051)	-	-
Bouncing for Brilliance	-	1,300	-	(1,300)	-
Forest School	3,128	-	(827)	-	2,301
Volunteer Co-Ordinator	8,106	(8,106)	-	-	-
Playground Portfield School	-	75,019	-	(75,019)	-
Higher Ground Cabin	312	-	-	-	312
Infection control	-	2,773	(2,773)	-	-
Testing	785	-	(785)	-	-
Workforce	-	51,569	(51,569)	-	-
Duke of Edinburgh	-	2,457	(2,457)	-	-
Pop up Cafe	-	3,500	(3,500)	-	-
Community Connect	-	21,963	(60)	-	21,903
Minibus	-	1,000	-	-	1,000
Musician in Residence	-	1,500	-	-	1,500
Lending Library	-	1,300	-	-	1,300
ICTF	-	42,166	(42,166)	-	-
Other	-	836	(540)	-	296
Total restricted funds	**2,203,747**	**433,199**	**(445,054)**	**(2,500)**	**2,189,392**
Unrestricted funds	2,591,667	11,837,359	(10,453,053)	(244,303)	3,731,670
Designated Funds:					
Fixed asset reserve	6,919,967	-	(115,703)	246,803	7,051,067
Revaluation reserve	1,066,612	-	-	-	1,066,612
Covid-19 contingency reserve	550,000	-	(550,000)	-	-
Chris Page Centre	207,336	(20,305)	(94,190)	-	92,841
Total unrestricted funds	**11,335,582**	**11,817,054**	**(11,212,946)**	**2,500**	**11,942,190**
Total funds	**13,539,329**	**12,250,253**	**(11,658,000)**	**-**	**14,131,582**

Notes To The Financial Statements For The Year Ended 31 March 2023

17. TOTAL FUNDS – Description of Funds

Restricted Funds

Portfield School - Buildings	This fund represents the donations received for and expensed on the Parley Site Buildings, less depreciation on those assets.
Portfield School – Fixtures & Fittings	This fund represents the donations received for and expensed on the Children's Services Fixtures Fittings & Equipment, less depreciation on those assets.
Adult Services – Buildings	This fund represents the donations received for and expensed on Adult Services Residential Homes.
Adult Services – Fixtures & Fittings	This fund represents the donations received for and expensed on the Adult Services Fixtures Fittings & Equipment, less depreciation on those assets.
Employability	This fund represents grants received to fund an internship for students attending the Sixth Form program.
Therapy equipment & IT	This fund represents donations received for therapy & IT equipment at Portfield School.
Education & Skills Funding	This fund represents grants received for the benefit of pupils at Portfield School, such as pupil premium, sport premium and EFA capital grants.
Barnes Lane Activities	This fund represents grants received to provide additional activities for residents at Barnes Lane
Childwick Trust Horse Riding	This fund represents grants received to establish a Horse Riding Therapy programme to benefit all of the charity's service users
Portfield School Bikeability	This fund represents grants received to establish a Wheels Workshop and provide Bikeability training to pupils at Portfield School and the Sixth Form.
Sensory Multi-Use Games Area (MUGA)	This fund represents donations received towards the creation of a MUGA at Portfield School.
Portfield School Model Classroom	This fund represents donations received towards the creation of a Model Classroom at Portfield School.
Trampolines - Bouncing for Brilliance	This fund represents donations received towards the purchase of three trampolines for pupils at the Portfield School & the Sixth Form site.
Forest School	This fund represents income received towards the operation of a forest school for pupils at Portfield School.
Volunteer Co-Ordinator	This fund represents donations received for the employment of a volunteer co-ordinator.
Portfield School Playground	This fund represents donations received for new playground equipment at Portfield School.

Notes To The Financial Statements For The Year Ended 31 March 2023

17. TOTAL FUNDS – Description of Funds (continued)

Restricted funds (continued)

Higher Ground Cabin	This fund represents donations received for the construction of a garden cabin at Higher Ground.
Infection Control & ICTF	This fund represents infection control grants received in respect of the residential living facilities operated by the Charity
Testing & Workforce Grants	These funds represent grants received to facilitate testing of residents and care workers respectively, during the Covid-19 pandemic.
Duke of Edinburgh	This fund represents a grant received to enable Portfield School to start delivering a DofE scheme.
Pop up Cafe	This fund represents donations received to convert a horse box into a mobile café, offering both a training and work experience facility for Sixth Form students as well as a marketing asset to promote the charity at third party events.
Community Connect	This fund represents donations received to provide a family liaison service within The Chris Page Centre and through the community connections service.
Minibus	This fund represents donations received to invest in a minibus for Portfield School.
Musician in Residence	This represents donations received to provide a musician in residence at Portfield School
Lending Library	This represents donations received to purchase items for a library of books and resources within The Chris Page Centre for clients of the Chris Page Centre; parents of students at Portfield; and the wider public to borrow
Bridge Outdoor Learning	This represents donations received to deliver suitable space for continuous outdoor learning provision at The Bridge (primary school)
Sixth Form Sensory Garden	This represents donations received to purchase suitable outdoor plants to provide sensory support at Airfield Road.
Sixth Form Music Studio	This represents donations received to create and install a high-quality professional music studio with sound booth and a variety of musical instruments which aims to support students' creativity and musical ambitions.
Sixth Form Kitchen	This represents donations received to provide a professional kitchen which will be used on a daily basis by students to improve food knowledge and individual independence as well as for events and activities that the school organises.
Other	These funds represent other restricted donations received by the charity and expended in the period.

17. TOTAL FUNDS – Description of Funds (continued)

Designated funds:

Fixed Assets	This fund represents the net book value of tangible fixed assets, except for those already held within restricted or revaluation reserves.
Revaluation Reserve	This fund represents the historic accumulated revaluation gains on the fixed assets.
Covid-19 Contingency	This fund was allocated to hold contingency funding to enable the charity to respond to the Covid-19 outbreak. The funding was fully expended during the 2022 financial year.
Chris Page Centre	This fund has been allocated to hold funding received from a legacy left by Mr Page, which the charity intends to use to develop a new Chris Page Centre. The funding was fully expended during the 2023 financial year.

Notes To The Financial Statements For The Year Ended 31 March 2023

18. ANALYSIS OF TOTAL ASSETS BETWEEN FUNDS – Current Year

	Fixed assets	Net current assets/ (liabilities)	Provisions & Long term liabilities	Total as at 31 March 2023
	£	£	£	£
Restricted funds:				
Portfield School - Buildings	1,743,901	-	-	1,743,901
Portfield School - Fixtures & Fittings	7,787	-	-	7,787
Adult Services – Buildings	185,330	-	-	185,330
Employability	-	10,662	-	10,662
Therapy equipment & IT	-	3,882	-	3,882
Education & Skills Funding	-	82,746	-	82,746
Childwick Trust Horse Riding	-	7,875	-	7,875
Forest School	-	2,178	-	2,178
Higher Ground Cabin	-	312	-	312
Community Connect	-	31,914	-	31,914
Minibus	-	1,000	-	1,000
Musician in Residence	-	1,500	-	1,500
Lending Library	-	3,441	-	3,441
Sixth Form Sensory Garden	-	1,367	-	1,367
Sixth Form Music Studio	-	24,952	-	24,952
Sixth Form Kitchen	-	28,706	-	28,706
Other	-	932	-	932
Total restricted funds	**1,937,018**	**201,467**	**-**	**2,138,485**
Unrestricted funds	-	4,324,761	(216,302)	4,108,459
Designated Funds:				
Fixed asset reserve	7,358,701	-	-	7,358,701
Revaluation reserve	1,066,612	-	-	1,066,612
Total unrestricted funds	**8,425,313**	**4,324,761**	**(216,302)**	**12,533,772**
Total funds	**10,362,331**	**4,526,228**	**(216,302)**	**14,672,257**

Notes To The Financial Statements For The Year Ended 31 March 2023

18. ANALYSIS OF TOTAL ASSETS BETWEEN FUNDS - Prior Year Comparatives

	Fixed assets	Net current assets/ (liabilities)	Provisions & Long term liabilities	Total as at 31 March 2022
	£	£	£	£
Restricted funds:				
Portfield School - Buildings	1,779,431	-	-	1,779,431
Portfield School - Fixtures & Fittings	10,087	-	-	10,087
Adult Services – Buildings	300,367	-	-	300,367
Adult Services - Fixtures & Fittings	5,188	-	-	5,188
Employability	-	10,662	-	10,662
Therapy equipment & IT	-	2,500	-	2,500
Education & Skills Funding	-	41,745	-	41,745
Childwick Trust Horse Riding	-	10,800	-	10,800
Forest School	-	2,301	-	2,301
Higher Ground Cabin	-	312	-	312
Community Connect	-	21,903	-	21,903
Minibus	-	1,000	-	1,000
Musician in Residence	-	1,500	-	1,500
Lending Library	-	1,300	-	1,300
Other	-	296	-	296
Total restricted funds	**2,095,073**	**94,319**	**-**	**2,189,392**
Unrestricted funds	-	3,831,670	(100,000)	3,731,670
Designated Funds:				
Fixed asset reserve	7,051,067	-	-	7,051,067
Revaluation reserve	1,066,612	-	-	1,066,612
Chris Page centre	-	92,841	-	92,841
Total unrestricted funds	**8,117,679**	**3,924,511**	**(100,000)**	**11,942,190**
Total funds	**10,212,752**	**4,018,830**	**(100,000)**	**14,131,582**

Notes To The Financial Statements For The Year Ended 31 March 2023

19. OPERATING LEASE COMMITMENTS

At the balance sheet date, the charitable company had the following minimum lease payments under non-cancellable operating leases for each of the following periods:

	Plant and machinery		Land and buildings	
	2023	2022	2023	2022
	£	£	£	£
Payments due:				
Not later than one year	10,080	10,437	97,800	5,643
Later than one and not later than 5 years	427	9,568	468,246	-
Later than five years	-	-	-	-
	10,507	**20,005**	**566,046**	**5,643**

20. FINANCIAL INSTRUMENTS

	2023	2022
	£	£
Financial assets that are debt instruments measured at amortised cost:		
Fees and sundry debtors	1,197,087	1,990,238
Cash at bank and in hand	4,549,516	4,526,631
	5,746,603	**6,516,869**
Financial liabilities measured at amortised cost:		
Other loans	100,000	100,000
Trade creditors	361,785	379,635
	461,785	**479,635**

21. MEMBERS' LIABILITY

The Charity is a company limited by guarantee having no share capital. Each member undertakes to contribute such amount (not exceeding £1) as may be required in the event of the Charity being wound up.

22. CAPITAL COMMITMENTS

As at 31 March 2023, the charity had contracted for future development works with a value of £133,381 at its Airfield Road Sixth Form development site.

23. RELATED PARTY TRANSACTIONS

Transactions with Trustees are disclosed at Note 8. There were no other Related Party Transactions.

24. CONTROL

The charitable company is controlled by its Trustees acting in concert.

25. PENSION COMMITMENTS AND OTHER POST-RETIREMENT BENEFITS

Defined contribution scheme

The charitable company operates a defined contribution pension scheme for non-teaching staff, together with the government auto-enrolment scheme. The assets of the schemes are held separately from those of the company in independently administered funds.

Defined benefit scheme

The company contributes to the Teachers' Pension Scheme for the benefit of its teaching staff, which is a defined benefit scheme. The assets of the scheme are administered by the Teachers' Pension Agency which instructs the company as to the level of contributions, with eligible employees making a tiered percentage contribution and employers' contributions made at a fixed rate of 23.68%. The charitable company does not have any commitment to make good an actuarial deficit, nor is it entitled to benefit from surplus funding. Accordingly, the scheme is accounted for as if it is a defined contribution scheme.

26. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Income			
Donations	10,106	111,911	122,017
Charitable Activities	11,806,948	321,288	12,128,236
Total Income	**11,817,054**	**433,199**	**12,250,253**
Expenditure			
Raising funds	131,468	-	131,468
Charitable activities	11,081,478	445,054	11,526,532
Total expenditure	**11,212,946**	**445,054**	**11,658,000**
NET INCOME	**604,108**	**(11,855)**	**592,253**
Transfers between funds	2,500	(2,500)	-
Net movement in funds for the year	**606,608**	**(14,355)**	**592,253**
RECONCILIATION OF FUNDS:			
Total funds brought forward	**11,335,582**	**2,203,747**	**13,539,329**
Total funds carried forward	**11,942,190**	**2,189,392**	**14,131,582**

Autism Unlimited Limited

England & Wales - Charity number 1000792

Accounts

AUTISM UNLIMITED LIMITED
Trustees' Annual Report for the year ended 31 March 2022
Incorporating the Directors' and Strategic Report

Autism Unlimited Limited

Company Number 2506982

Registered Charity Number 1000792

Annual Report and Financial Statements

For the year ended 31 March 2022

AUTISM UNLIMITED LIMITED
Trustees' Annual Report for the year ended 31 March 2022
Incorporating the Directors' and Strategic Report

Contents

Message from the Chair	3
Trustees' Annual Report	6
Statement of responsibilities	14
Independent auditor's report	16
Statement of financial activities	20
Summary income and expenditure account	21
Balance sheet	22
Cash flow statement	23
Notes to the financial statements	24

AUTISM UNLIMITED LIMITED
Trustees' Annual Report for the year ended 31 March 2022
Incorporating the Directors' and Strategic Report

Message from the Chair

It gives me great pleasure to introduce the annual report and financial statements for the year to 31 March 2022.

As I write this report, we are beginning to hope that we have finally seen the end of the Covid pandemic - dare we believe that the worst is now behind us? Once again, I would like to express my sincere thanks and gratitude to every single member of our team who has continued to provide support for our autistic community. I would also like to recognise the courage of some of our students and adults living with autism who have found the conditions caused by Covid extremely challenging.

We have, over the last year and as part of our new identity, revisited our values which are the core principles under which we operate. As a Charity we exist to provide services and support for our children, adults, and their families and as such it is important that we continue to find new and improved ways of doing this. We are not afraid to experiment, to learn from our mistakes but always strive to be better and improve the services we provide. I am delighted to update you on progress for each of our values and the great strides forward we have made:

Resilience:

This year we have faced the continuing impact of Covid, but it has not stopped us from providing the care and support that our students and adults deserve. Thanks to the dedication of our team, we remained open the entire time. Portfield School was, I believe, the only SEN/autism specialist school, if not the only school in the Bournemouth, Christchurch, and Poole (BCP) region, which did not close its doors at some point. Our teams continued to work in bubbles and maintained provision for students. We are all very proud of never giving in, when many SEN schools were closed for long periods of time - it is this spirit and life blood of our Charity that was clearly visible in these difficult times.

At the same time, our Adult Services struggled under the double blow of recruitment challenges, national candidate shortages and soaring agency worker costs. We are not alone in this struggle – more than a third of learning disability care providers have already had to close services due to similar pressures. However, we have remained operational throughout the year due to the heroic efforts of our Adult Services Team and the Trustees' agreement to apply central Charity funds and reserves. The financial burden of maintaining staffing across our services throughout Covid has been heavy and significantly higher than the funding we received from NHS bodies and local authorities as commissioners of services. We are concerned that the high level of agency staff in our services impacts on the quality of the care we provide. These concerns weigh heavily on our minds and influence the priorities for our planning for next year and the following years. It is our responsibility as a Charity to achieve sustainable models of service delivery.

Partnership:

Everything we have achieved this year has been launched in consultation with our autistic community. Their views have been a major contribution to what we have done and how we have done it. From the language we use to the services we develop we aim to ensure that they meet the needs of our children, adults, and their families. I am delighted that the Charity is viewed as an open and receptive organisation and that everybody feels they can share their dreams and requirements for change.

I reported last year that we planned to review our identity which had become less relevant in today's society. We have grown significantly over the last few years, and it was time to renew how we appeared to the outside world and to ensure that this reflected the Charity we are today. When making this decision we were aware that we needed to do a lot more work in partnership with the autistic community and so we worked closely with them through focus groups and meetings to change both our language and our imagery. This was an important step forward for us and we certainly learnt a lot from the experience. As we move forward, we will always look to find new opportunities for consultation with, and the involvement of, our autistic community.

The end result was that, in November 2021, we adopted a new name, Autism Unlimited, which reflects our ethos of creating a world of unlimited possibilities for people living with autism. We launched a new website and imagery, which were designed in collaboration with autistic friends and colleagues and was very much a community project. I hope you enjoy our new identity which has been welcomed and adopted very swiftly by everyone involved.

We have developed an exciting new online training package to promote awareness and inclusion in the workplace. Designed to be used by Government bodies, private businesses, and Blue-Chip organisations alike; the purpose is to

explain how simple adaptations in the workplace can mean that autistic people will have an opportunity to show their numerous skills and that this leads to greater acceptance and understanding. This is a determined effort on our part to change the perception of autism to a much wider audience. Our belief is that everybody in the autistic community should have the same opportunities as everyone else and be accepted for their talent, skills and attributes, but that this can only be achieved by education, empathy and acceptance. There is already a lot of interest in the 'Understanding Autism' training programme, which we hope to build upon in the coming year.

Courage:

As we increased our support to wider reaches of the autism community, we opened our new independent learning hub for 18–25-year-olds in October 2021. This is an innovative new programme which provides young adults with the individual guidance and skills they need to fulfil their career aspirations such that they learn to live as independently as they can. By studying practical ways of dealing with everyday situations, young adults can find new ways to manage anxiety, build self-confidence, and prepare themselves for adulthood. Our aim is for learners to live fulfilled lives of their choice and take their rightful place in society, enjoying the experiences that many of us take for granted.

Promoting greater understanding of autism is part of our existence as a Charity and late last year we ran a campaign called "Autism – it's more than you think". The purpose of this was to give our children, adults and members of our team, the opportunity to tell their story, to explain either in writing or via a video the depth of their autism, the individuality of autism and what they need to be able to live their best life. I am thrilled that so many people took the time to participate in this – all of the content can be viewed on our website and it is well worth a look; the stories are inspirational and uplifting.

Curiosity:

Receiving an autism diagnosis is often described as an important step for anyone who struggles to understand their feelings and to be understood by their family, friends and colleagues. Sadly, it can take months if not years via the NHS to achieve a diagnosis. We believe that to improve the lives of autistic individuals means offering an assessment and diagnosis service as early as possible.

Thanks to a very generous donation from one of our lifelong benefactors and to the autistic community who were involved in the development of what was required, we opened the Chris Page Centre in March 2022. The Centre provides adults with assessment and diagnosis in a timely and sensitive way and also provides children and families with information and advice through its Community Connect service. We are working with many local support groups and local authority services to endeavour to ensure that each and every person who contacts the Centre will receive the advice and guidance they need.

Care:

The school continues to go from strength to strength and this year, despite extreme conditions, we saw an increase in our number of pupils to over 100. A new transition class was added to give young people the opportunity to prepare for their next move to Sixth Form. We are extremely proud that some of the students developed their own micro catering business supplying the Charity team with delicious homemade cakes. They have already demonstrated an excellent flair for how to market their goods which are extremely tasty. We have some budding entrepreneurs arriving to Sixth Form next year!

New Trustees

I am pleased to confirm the appointment of Jan Cresswell, Emma Williams, Jan Thurgood, and Melanie Foster as new trustees who bring a wealth of experience and knowledge to the Board from the education and social care sectors.

Finally

With ever increasing volatility in our sector and, indeed, in the world, we are determined to address the challenges we face, and also to continue to develop our facilities such as the new Sixth Form and expansion of our Futures service.

My sincerest thanks go to my colleagues on the Trustee Board for their commitment and support throughout the year. Siún Cranny, our Chief Executive has led the Charity and the team with unbridled energy and vision through another successful year despite a volatile environment. Partnership is always key to effective charity governance, and I am pleased to report that the Board continue a positive, challenging, and dynamic relationship with the CEO and her team.

Thank you to our volunteers, donors and supporters who give so generously and are fundamental in enabling us to deliver our services and the support.

My gratitude also goes to the Autism Unlimited team of almost 500, who have not only maintained our services but have gone over and above what is expected of them to create unlimited opportunities for our children, adults and their families to have the very best life and to achieve their goals.

Autism Unlimited - our vision and strategy

Our charity was founded in 1968 by parents of autistic children in their garden shed. They were determined that their children had the educational support they needed and established one of the first schools for autistic children in the UK. Today the charity has grown significantly, and we now provide significantly more education and support services to a greater number of adults and children who benefit from our expertise.

Our vision:

Our vision is to create a world of unlimited possibilities for people living with autism.

Our mission:

We exist to support and empower those living with autism. We recognise the challenges for children, adults and their families and will work with them as partners to find solutions and create opportunities through tailored learning and support.

Our values:

Resilience - we support each other to find a way and by never giving up we build strength to deal with life's challenges

Partnership - we work collaboratively, listen and respect the views of others. We recognise the power of enabling those living with autism to reach their goals

Courage - we stand up for what is right and disrupt traditional views or practices in a positive way

Care - we safeguard those who are vulnerable, feel isolated or need our support

Curious - we learn every day, are open to challenge, find new solutions and reflect and learn from our experiences

Our services impact:

Residential Homes

During 2021-22, we operated six residential homes for adults across the region for small group living in the community. Each home employs specially trained staff and provides a safe, supportive and positive environment; ensuring that personal interests, hobbies, and needs are considered and met.

Community Support

We provide supported living services to people of all ages in their own homes and in the community. Our commitment is to provide every single person we support with the framework to identify the opportunities that are available to them, to make considered choices about what they want to achieve and to work in partnership with them to successfully achieve those aims.

Portfield School

Portfield School is a thriving non-maintained school with a Published Admissions Number of 100 students in purpose-built accommodation in Parley, near Christchurch, and at its 14-plus Sixth Form facility in Christchurch. The school specialises in education for children and young people from ages of 4 to 19 with a diagnosis of Autism Spectrum Condition.

Community Connect Service

Our Community Connect Service can signpost anybody impacted by autism to both our own resources and to external organisations who can provide information and support. This includes parents and wider family members as well as adults looking for post diagnostic support.

Our support can help individuals and families navigate health, social care, and education services.

We regularly support those who are looking for a diagnosis for themselves or a family member by explaining the assessment pathway.

Charity Hub

Our business support functions comprise the Chief Executive, Finance, IT, HR, Facilities, Marketing and Fundraising.

Public Benefit Statement

The Charity's Trustees have given due regard to the Charity Commission's guidance on public benefit and to its supplementary guidance in respect of fee charging charities.

The Trustees are satisfied that, through its primary activities, the Charity provides identifiable benefits and that these are consistent with its charitable objects. The Trustees do not consider that these activities produce any identifiable detriment or harm.

The Trustees are satisfied that the benefits provided by the Charity are available to beneficiaries consistent with its charitable aims – people with autism, learning difficulties and mental health difficulties and their families / carers.

In acknowledging that the Charity charges fees for many of its services, the Trustees are satisfied that no individual is unreasonably restricted through action by the charity from benefiting from its activities through an inability to pay and / or through poverty.

The Trustees are satisfied that any private benefit is incidental to its public benefit activity.

Volunteers

The Trustees gratefully acknowledge the contribution of volunteers who provide support for service delivery activities and fundraising events. Volunteers help the charity to deliver its services every day and, without them, we could not achieve what we do. We are privileged to be able to call on many volunteers who, themselves, have experience of autism - they enrich our lives, provide advice and help us to continually improve what we do.

Strategic report

The Companies Act 2006 (Strategic Report and Directors' Report Regulations 2013), requires the Charity to prepare a strategic report. The strategic report comprises of the following sections:

- Objectives and activities
- Achievements and performance
- Financial Review
- Plans for future periods

Objectives and activities

The Articles of Association state that the Charity is: "For the public benefit for the provision of education, social care, advocacy and other support services to those whose lives are affected by autism, learning and developmental difficulties or mental health difficulties".

The Charity's main activities undertaken in relation to those purposes are defined through its vision and mission statement.

Achievements and performance in the past year

Community and residential services

We remained fully operational throughout the Covid pandemic providing care and support in both our residential homes and our supported living services. However, we recognised that our strategy for providing care would be far more effective if we focused on specific one to one support for individual needs in a more consistent manner. To achieve this, we withdrew all domiciliary care services and reduced our supported living services in the East and West. This enabled us to focus on the providing the best quality of care to a smaller number of adults rather than providing a dilution of that care to a larger number of adults. Our focus has always been and will continue to be quality provision for people who need our support.

The opening of the Aspire home in May last year has proved to be a huge success and we have been full since August 2021. We currently work with 7 individuals who are benefitting from the independent living and bespoke support they require at this time.

It remains a difficult time for health and social care providers with a lack of resources and increased costs. We are continuing to work in partnership with NHS and local authority commissioners to address the financial viability of

maintaining our services for the people we support. We have made some positive progress and will continue with the dialogue to find the right solutions.

Care Quality Commission (CQC) inspections have resumed this year after the Covid pandemic had stopped face to face inspections. Desk based assessments from CQC on our services have continued, as have the annual provider information report required by all services.

Education

The school roll increased from 89 at the end of March 2021 to 104 at the end of March 2022. This increase was managed through the addition of a further class at Portfield School on the Parley Site. The school remained open throughout Covid restrictions, continuing to provide full services for all students.

All classes are taught by teachers with Qualified Teacher Status or who are undertaking training to achieve this. The Integrated Support Lead and Assistant roles have developed to enhance the education and therapy provision across both educational sites. The introduction of the Portfield School Shop has taught students the value of money, enabling them to begin to generalise their money skills and to develop an understanding of saving. The Therapy Team continues to grow with more therapists joining the team and the school also employs a full-time swimming teacher.

Outdoor learning has continued to grow with the introduction of the Duke of Edinburgh's Award Scheme and the John Muir Award. These both encourage students to explore the natural environment, engage in conservation and support wellbeing which we have also developed with the introduction of our 'Roundhouse' building - a purpose-built space for mindfulness, yoga and dance and movement psychotherapy.

Our people

Employees represent our greatest investment and are our most valuable asset. Acquiring and retaining the highest calibre of talent is our priority and our mantra is "Recruit – Train – Retain'. Our three-year people plan focusses on employee engagement; ensuring our people have the best possible work experience. A fully interactive on-boarding platform, personal development and bespoke, accredited training programmes have been developed to encourage a positive culture and career progression. The senior management team has communicated regularly with the Charity's employees to ensure they are kept appraised of organisational issues and performance. Staff Focus Groups ensure employee feedback is considered and that views are represented from all colleagues across the charity.

Over the course of the year, significant focus has been placed on supporting the mental health of colleagues, particularly considering the impact of the national staffing crisis across Adult Social Care and challenging work schedules. We have trained more Mental Health First Aiders, increased our check-in and welfare calls and awarded Self-Care days. Wherever possible and affordable, recognition awards have been made and enhanced rates applied to acknowledge expertise and knowledge alongside formal qualifications.

The range of mandatory and optional training programmes continued to be developed and delivered, with an increased focus on CPD learning to ensure colleagues are educated on the most appropriate and up to date methods and techniques in specialised areas. Particular emphasis was given to training on regulatory issues such as safeguarding, medication and embedding the integration of our PBS (Positive Behaviour Support) culture across all areas of the charity. Many new innovations and approaches were employed by our talent and recruitment team to attract new team members in a highly competitive candidate market. Appointments were made using value-based recruitment techniques to ensure all new colleagues aligned to out ethos and philosophy. We launched a long service recognition scheme as well a highly interactive benefits portal, providing single location access to numerous employee benefits.

The Charity has always provided a productive, inclusive working environment, where all employees are treated equally with dignity and respect. We are committed to the fair treatment of our staff, workers, volunteers, Trustees, and governors regardless of race, gender, religion, sexual orientation, responsibility for dependents, age and physical / mental disability.

Our Equal Opportunities Policy sets out our commitment to promoting equal opportunities in employment. This includes our approach to recruitment and selection, to part-time and fixed-term work and to making reasonable and appropriate adjustments for disabilities.

Our training service has been awarded CPD accredited status for our Autism Acceptance and Autism Awareness programmes, these were co-produced in consultation with our autistic community and network. In addition, we have been appointed as the official training provider for Dorset Council and BCP Council to deliver workforce training in Understanding Autism.

We have an active programme of working with local businesses on autism-friendly recruitment processes and appointment of neuro-diverse employees.

Community Connect Service

This service was set up in September 2019 with the aim of providing both practical and emotional support to those living with autism and related issues.

Over the course of the year, the service has dealt with enquiries from:

- individuals living with autism (recently diagnosed or seeking diagnosis)
- individuals requiring counselling services
- families in crisis
- families looking for access to therapeutic services not available to them on the NHS
- local authority family support workers
- CAHMS (Child and Adolescent Mental Health Service)
- counsellors
- GPs
- social services
- schools looking for access to training or advice to support specific pupils living with autism in a mainstream setting

This year saw the launch of the Chris Page Centre (CPC), which offers assessment and diagnosis services for adults. The Centre seeks to ease lengthy NHS referral times for autism pre-assessment and diagnosis and will provide adults, children, and families with support no matter what their diagnosis outcome. The CPC has been made possible by a legacy from the estate of the late Chris Page who was formerly one of our Trustees.

Fundraising

We are committed to protecting donors and the public, including vulnerable people, from any unreasonably intrusive or persistent fundraising approaches and will not apply any undue pressure on them to donate. We deal with existing and potential donors both gently and with extreme care, protecting the Charity's reputation and values. We may work with some gentle persuasion, but we do not use any external professional fundraising services.

To provide further reassurance, and to demonstrate compliance with the regulation for fundraising activities, we are registered with the Fundraising Regulator. We have adopted the regulator's Code of Fundraising Practice and use the Fundraising Regulator's logo on all fundraising communications.

Autism Unlimited has not received any requests to remove or suppress donor data from the Fundraising Preference Service. We have a process in place to deal with complaints and are pleased to confirm that we have not had any related to fundraising during the year.

Performance in fundraising over the period continued to be challenging. However, allowing for a substantial legacy in the previous year, like for like fundraising income improved by 33% over the period.

Successes included the completion of the inner quad autism friendly playground at Portfield School; the installation of a 'model' classroom designed specifically for the needs of the children; and funding provided for our live training facility – a horse box converted into a pop-up café.

Important pledges were also received for a new outdoor space for continuous education provision which will be installed in the 2022 summer holidays and to support the newly launched Chris Page Centre services. We are very grateful for all the direct financial and gift in kind support we received.

Financial Review

Review of the financial position at the end of the reporting period

The Charity's income for the period increased from £11,593,312 to £12,250,253, an increase of 5.7%.

This income is derived from:

Education contracts:	£5,553,953
Residential home contracts:	£2,875,648
Community support services:	£3,568,368
Fundraising:	£122,018
Other activities:	£130,266

Expenditure in respect of those activities increased from £10,713,285 to £11,658,000, an increase of 8.8%.

Education services:	£4,150,383
Social care:	£7,285,969
Fundraising:	£131,468
Information and advice service / non-contracted services:	£90,180

The combined activity generated a surplus of £592,253, 4.8% of total income (prior year surplus: £880,027). The result for the previous year included the release of an exceptional provision of £300,000 following the decision of the Supreme Court not to uphold an appeal in respect of sleep-in rates. Excluding this release, the surplus was £580,027 for 2020-21, a surplus of 5.0% of turnover. Most of this surplus is required to maintain free reserves at target levels given the growth in the Charity.

The income and expenditure results support the Charity's Objects: *"For the public benefit for the provision of education, social care, advocacy and other support services to those whose lives are affected by autism, learning and developmental difficulties or mental health difficulties."*

The Charity's net assets have increased from £13,539,329 to £14,131,582.

Financial reserves and investment policy

Funds and reserves fall into the following categories:

Restricted funds are those funds only available for expenditure in accordance with the donors' directions. Details of these are set out in the notes to the annual accounts.

Fixed asset funds represent the fixed assets of Autism Unlimited, the vast majority of which are the freeholds of Portfield School and the residential homes. Without them, Autism Unlimited could not operate. They are shown separately to other unrestricted funds due to the size and importance of these assets.

Designated funds are set aside at the discretion of the Trustees for a specific future purpose. At the end of the 2020-21 financial year, the Trustees agreed to designate an amount of £550,000 specifically to recognise the additional risk relating to the Covid pandemic and the ability to maintain front line worker resource. This was fully expended in the current year.

Free reserves are freely available for general use. They are retained to enable the Trustees to provide assurance to our service users, the public, commissioners and regulators that Autism Unlimited will be able to sustain its contractual commitments to deliver care and education services. These funds are primarily held in cash for liquidity purposes.

Free reserves are set at a level to withstand any short-term financial risks, the main ones being the additional costs of managing a significant shortage of skilled care workers or teaching assistants and / or the loss of revenue of a significant number of service user contracts.

Based on the short-term risks, the Trustees have targeted a free reserve holding of three months' expenditure. Should projections of free reserves fall outside the range of two to four months' expenditure, the Trustees will review the business plan and make changes as appropriate; including consideration of the fixed assets employed in the business and the methods by which they are financed.

At the end of March 2022, the Charity had free reserves of £3.7m, equating to 3.3 months of expenditure, in line with its free reserves target (on the equivalent basis 31 March 2021: 2.9 months). Total funds amounted to £14.1m of which £2.2m is restricted, £8.1m represents the value of operational fixed assets and £0.1m was designated to invest in the launch of the Chris Page Centre.

The details of all funds are shown in notes 16 and 17 to the financial statements.

The Charity's policy is primarily to hold sufficient liquid funds to meet its operational requirements, as determined by cash flow projections and regular risk assessment. These liquid reserves are backed up by a large property portfolio, much of which is freehold, not committed as security against existing borrowing, and so would provide a source of further medium-term liquidity should the need arise.

The Charity's policy, where liquid reserves exceed the needs of medium-term cash flow forecasts, is to fund planned expansion of the Charity's operational property portfolio, which supports services provided to its beneficiaries, or to pay down long term debt, as applicable. If liquid funds were to exceed these requirements, the Charity's policy would be to invest in appropriate long term commercial investments, based on its investment policy and a financial analysis of the options available. Income from these longer-term commercial investments would be used to support the operational activities of the Charity. Currently, no longer-term commercial investments are being held and there are no indications that this will be the case in the foreseeable future.

Annual Trustee risk statement

The Trustees are responsible for the management of risks faced by Autism Unlimited. We define key strategic and operational risks as those that, without effective and appropriate mitigation, would have a severe impact on our work, our reputation, or our ability to achieve our ambitions.

The Trustees work to an established risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risks faced, prioritising risks in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risks. These risks are reported to the Trustees, allowing them to challenge any assumptions management have made about risks and to understand the context in which decisions are taken. This helps to ensure that the most serious risks are being managed effectively.

The key controls used include:

- Formal agendas and minutes for all Committees and Board activity.
- Detailed terms of reference for all Committees and approvals process for all actions by the Board.
- Comprehensive strategic and operational planning, budgeting and management accounting.
- Clear organisational structure and lines of reporting.
- Formal written and reviewable policies.
- Clear authorisation, delegations and approval levels.
- Trustee approved risk management policy and associated procedures.

Key risks and uncertainties

Principal risks currently identified, and associated mitigating controls are:

Regulatory and compliance risks

To mitigate the risk of failure to maintain high levels of safeguarding for service users, we have implemented a comprehensive safeguarding strategy across the Charity with reporting systems and staff training. Trustee and external reviews are undertaken to ensure the robustness of our systems and external whistleblowing support is in place for staff.

There is a risk that we fail to meet the regulatory standards expected of our operational teams. To mitigate this, we have rigorous internal systems and standards in place. We conduct spot checks of these standards and internal audits. The Practice and Standards Committee is responsible for monitoring our practices and reports to the Board of Trustees.

Financial risks

We face a loss of income and challenges in agreeing uplifts or financial reviews with commissioners of services. To mitigate this, we have developed costing models to be used in pricing discussions, strengthening relationships with local authorities and NHS bodies, and incorporating a full review of the financial operating model into the strategic review.

Operational risks

Challenges in recruiting the required levels of appropriately qualified staff to maintain and expand services persist. We have introduced a number of initiatives and approaches over the past year to maximise talent attraction, recruitment and retention practices and we continually review our strategies.

We take our responsibilities over the handling of sensitive data very seriously. The UK GDPR regulations gave us the opportunity to review our responsibilities to protect personal data and prevent data breaches; and to ensure that we have appropriate data protection processes in place.

External risks

In common with similar organisations, we face the risk of disruption to our IT services through cyber-attack or other actions. To mitigate this, we have embedded security within our systems and back-up servers to protect data. We also have ongoing external oversight of our systems and support staff through training and awareness campaigns together with stringent password protection.

Implications of Covid-19

Changes have been made across the Charity to ensure the safety of our staff and service users. The main risks have been to ensure adequate levels of staffing at a time of increased absence and to ensure safety through increased infection control measures including regular testing.

Our plans for 2022/23

Education

The school continues to grow and is expected to be at maximum capacity of Published Admissions Number + 10% (110 students) from September 2022. Demand for our educational services remains high and we are developing plans to expand the Sixth Form Site to enable more students to be supported by Portfield School and Autism Unlimited.

Community and Residential Services

Our supported living offering runs alongside existing residential homes. Like many other providers, we are reviewing the effectiveness and sustainability of these services in the light of increasing workforce challenges.

In July of 2021 we undertook a staff and stakeholder survey. We are working with our colleagues to implement some of the suggested improvements and new ways of working which will improve the care we provide. We have also set up staff focus groups and staff fora. Our aim is to encourage real opinions to inform continuous improvements.

Community Connect

The Charity will continue to build on its range of services in support of those living with autism. This year we have set up a specific Steering Group to look at ways in which we can identify those projects that will be of most value. The Group is made up of a cross section of representatives from the Charity and the neuro-diverse community. Initiatives to date include a wellbeing service and online peer support group that we are trialling.

AUTISM UNLIMITED LIMITED
Trustees' Annual Report for the year ended 31 March 2022
Incorporating the Directors' and Strategic Report

Administrative details

Autism Unlimited is a company limited by guarantee (Company number 2506982) and a registered charity (Charity number 1000792). With effect from 17 November 2021, the name of the company was changed from Autism Wessex to Autism Unlimited Limited.

Registered office: Parley 2, Portfield School, Parley Lane, Christchurch, Dorset BH23 6BP

Trustees

The Trustees of the Charity during the year and to the date of signing are as follows:

Current Trustees

Mr M Farrell	Appointed 11 December 2017 (resigned 4 November 2022) Chair since 19 November 2018
Mr H Nash	Appointed 3 September 2018 (resigned 4 October 2022) Vice Chair since 8 February 2021
Ms G Crouch	Appointed 30 April 2018
Mr H Dampney	Appointed 19 November 2018
Mr R Strachan	Appointed 30 April 2019
Ms J Shield	Appointed 1 August 2019
Mr J Brazier	Appointed 6 February 2020
Ms M Das	Appointed 4 August 2020
Mr M Brosnan	Appointed 19 October 2020
Mr A Willshire	Appointed 17 December 2020
Mrs J Cresswell	Appointed 25 April 2022
Ms M Foster	Appointed 25 April 2022
Mrs E Williams	Appointed 25 April 2022
Ms J Thurgood	Appointed 27 June 2022

Chief Executive Officer:	Siún Cranny
Company Secretary:	Siún Cranny
Solicitors:	Paris Smith LLP 1 London Rd, Southampton SO15 2AE
Bankers:	National Westminster Bank plc, 42 Southbourne Grove, Bournemouth BH6 3RT
Auditor:	Rothmans Audit LLP, Avebury House, 6 St Peter Street, Winchester, Hampshire SO23 8BN

Structure, Governance and Management

Autism Unlimited is an incorporated charity governed by its Articles of Association dated 19 November 2018. The minimum number of Trustees prescribed by the Articles is six; currently there are thirteen Trustees.

Trustees may be appointed at any time by a resolution of the Trustees, who are also the members of the Charity. Trustees hold office for three years, subject to the terms of the Articles of Association. A Trustee may be re-appointed for a further term in office up to a maximum of three terms of three years. They are subsequently eligible for re-appointment after the second anniversary of their retirement. This provision, which was adopted at the Annual General Meeting on 19 November 2018, provides for progressive refreshing of the Board and acknowledges the recommendation in the Charity Governance Code that Trustees should be appointed for an agreed length of time.

The Chair of the Board of Trustees is elected by the Board at the first meeting following an Annual General Meeting. The Board of Trustees meets at least quarterly and is supported by the Finance and Audit Committee; the Practice and Standards Committee; Portfield School Governing Body; and the Nominations Committee. All are accountable to the Board and have delegated powers and responsibilities, which are specified in their terms of reference.

The Nominations Committee assesses the suitability of prospective candidates for a Trustee position and new Trustees are invited to attend a Board meeting before formal consideration of their appointment. A comprehensive induction programme is implemented for each trustee, including face-to-face and on-line training, visits to services, mentoring and continuing support from the Chair, other Board members and the Executive. All Trustees are required to undertake safeguarding training.

Daily operational running of Autism Unlimited, including finance, human resources and service-related activity, is delegated to the Chief Executive Officer (CEO) based at the Charity Hub in Christchurch.

The Trustees of the charity are volunteers and receive no remuneration. The pay and remuneration of the Charity's CEO are set by the Board of Trustees. Some employees are subject to national pay scales.

Trustee Indemnity

As permitted by the Articles of Association, the Trustees have the benefit of an indemnity, which is a qualifying third-party indemnity provision as defined by Section 234 of the Companies Act 2006. The Charity holds directors' and officers' liability insurance.

Trustees' Responsibilities

The Trustees (who are also directors of Autism Unlimited for the purposes of company law) are responsible for preparing the Trustees' Annual Report, which includes the strategic report and financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards and applicable law including Financial Reporting Standard FRS 102: The Financial reporting Standard applicable in the UK and Republic of Ireland (United Kingdom General Accepted Accounting Practice. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of a charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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 (FRS102).
- make judgements and accounting 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.
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Financial statements are published on the Charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the Charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements on the website.

The Trustees have adopted the provisions of the Charities SORP (FRS102) – 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 Second Edition (effective 1 January 2019) in preparing the annual report and financial statements of the charity.

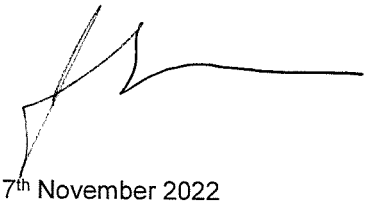
The accounts have been prepared in accordance with the Companies Act 2006.

Members of the Charity are limited to the serving members of the volunteer Board of Trustees at any given time, who are limited to a guarantee of £1 each in the event of the Charity being wound up.

Statement as to disclosure of information to auditors

The members of the Board of Trustees who were in office on the date of approval of these financial statements have confirmed that, as far as they are aware, there is no relevant audit information of which the auditors are unaware. Each member of the Board has confirmed that they have taken all reasonable steps that they ought to have taken as members of the Board in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Approved on behalf of the Trustees



7th November 2022

James Brazier, Trustee

Independent Auditor's Report to the Members of Autism Unlimited Limited for the year ended 31 March 2022

Opinion

We have audited the financial statements of Autism Unlimited Limited, formerly known as Autism Wessex, ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report or the strategic report included within the trustees' report.

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The extent to which the audit was considered capable of detecting irregularities including fraud

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with the trustees and other management, and from our knowledge and experience of the charities sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, care legislation, schools legislation, safeguarding legislation, data protection, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence. The identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries during the year and at the year-end to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1.18 were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with relevant regulators, including OFSTED, CQC and the Environment Agency and the company's legal advisors; and
- reviewed legal and professional expenditure incurred in the year.

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

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

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

Independent Auditor's Report to the Members of Autism Unlimited Limited for the year ended 31 March 2022

Use of our report

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

S A Sullivan FCA

Susan Sullivan FCA (Senior Statutory Auditor)

For and on behalf of Rothmans Audit LLP, Statutory Auditors

Avebury House, St Peter Street, Winchester, Hampshire, SO23 8BN

Date: 16 November 2022

AUTISM UNLIMITED LIMITED
Statement of Financial Activities
Year Ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income					
Donations and legacies	2	10,106	111,911	122,017	353,227
Charitable activities	3	11,806,948	321,288	12,128,236	11,240,085
Total Income		**11,817,054**	**433,199**	**12,250,253**	**11,593,312**
Expenditure					
Raising funds	5	131,468	-	131,468	153,020
Charitable activities	6	11,081,478	445,054	11,526,532	10,560,265
Total expenditure		**11,212,946**	**445,054**	**11,658,000**	**10,713,285**
NET INCOME		**604,108**	**(11,855)**	**592,253**	**880,027**
Transfers between funds		2,500	(2,500)	-	-
Net movement in funds for the year		**606,608**	**(14,355)**	**592,253**	**880,027**
RECONCILIATION OF FUNDS:					
Total funds brought forward	**16**	**11,335,582**	**2,203,747**	**13,539,329**	**12,659,302**
Total funds carried forward	**16**	**11,942,190**	**2,189,392**	**14,131,582**	**13,539,329**

AUTISM UNLIMITED LIMITED
Income and Expenditure Account
Year Ended 31 March 2022

	Notes	2022 £	2021 £
INCOME		12,250,253	11,593,312
General expenses		(11,658,000)	(10,713,285)
Operating surplus/ (deficit)		**592,253**	**880,027**
Interest payable and similar charges		-	-
SURPLUS FOR THE YEAR		**592,253**	**880,027**
ANALYSIS OF SURPLUS			
Unrestricted funds		**604,108**	**963,408**
Restricted funds		**(11,855)**	**(83,381)**
SURPLUS FOR THE YEAR		**592,253**	**880,027**

AUTISM UNLIMITED LIMITED
Balance Sheet
As at 31 March 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible assets	11	10,212,752	10,122,865
		10,212,752	**10,122,865**
Current Assets			
Debtors	12	2,377,615	751,812
Cash at Bank and in Hand		4,526,631	3,895,422
		6,904,246	**4,647,234**
Creditors: Amounts falling due within one year	13	(2,885,416)	(1,040,770)
Net current assets		**4,018,830**	**3,606,464**
Total assets less current liabilities		14,231,582	13,729,329
Creditors: Amounts falling due after more than one year	14	(100,000)	(100,000)
Provisions for liabilities	15	-	(90,000)
Net assets		**14,131,582**	**13,539,329**
Funds			
General unrestricted funds	16	3,731,670	2,591,667
Fixed asset reserve	16	7,051,067	6,919,967
Revaluation reserve	16	1,066,612	1,066,612
Covid-19 contingency reserve	16	-	550,000
Chris Page Centre	16	92,841	207,336
Unrestricted funds		**11,942,190**	**11,335,582**
Restricted funds	16	2,189,392	2,203,747
		14,131,582	**13,539,329**

Company Number: 2506982

The financial statements were approved and authorised for issue by the directors on 7th November 2022 and signed on their behalf by:



James Brazier, Trustee

AUTISM UNLIMITED LIMITED
Cash Flow Statement
For The Year Ended 31 March 2022

		2022		2021
	£	£	£	£
Net cash provided by operating activities (Note 1)		950,809		1,033,354
Cash flows from investing activities				
Purchase of tangible assets	(325,330)		(324,267)	
Sale of tangible assets	5,730		1,178,777	
Net cash (used in) / provided by investing activities		**(319,600)**		**854,510**
Change in cash and cash equivalents in the year		**631,209**		**1,887,864**
Cash and cash equivalents at the beginning of the year		3,895,422		2,007,558
Cash and cash equivalents at the end of the year		**4,526,631**		**3,895,422**

AUTISM UNLIMITED LIMITED

Note to the Cash Flow Statement for the Year Ended 31 March 2022

1. Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net income for the year (as per the statement of financial activities)	592,253	880,027
Adjustments for:		
Depreciation of tangible assets	229,963	221,192
Decrease / (increase) in debtors	(1,625,803)	(145,881)
(Decrease) / increase in creditors	1,844,646	288,016
(Decrease) / increase in provisions	(90,000)	(210,000)
Insurance excess	(250)	-
Net cash provided by operating activities	**950,809**	**1,033,354**

2. Analysis of changes in net cash

	At Start of Year	Cash-flows	At End of Year
	£	£	£
Cash at bank & in hand	3,895,422	631,209	4,526,631
Total	**3,895,422**	**631,209**	**4,526,631**

1 ACCOUNTING POLICIES

1.1 General information

Autism Unlimited Limited is a company limited by guarantee and is incorporated in England and Wales. The Charitable company is a public benefit entity. The address of its registered office is **Parley 2, Portfield School,** Parley Lane, Christchurch, Dorset, BH23 6BP.

With effect from 17 November 2021, the name of the company was changed from Autism Wessex to Autism Unlimited Limited.

1.2 Accounting convention

These financial statements have been prepared on a going concern basis, under the historical cost convention modified to include the revaluation of freehold land and buildings, and comply with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ('FRS102') and the Companies Act 2006. In preparing the financial statements the Charity follows best practice as set out in "Charities SORP (FRS 102) Second Edition" effective 1 January 2019. Autism Unlimited Limited constitutes a public benefit entity as defined by FRS102.

The charitable company meets its day to day working capital requirements through its bank facilities. The charitable company's forecasts and projections, taking account of a reasonable assessment of possible changes in the funding and operating environment, show that the charitable company should be able to operate within the level of its current facilities. After making enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

1.3 Functional and presentation currency

The charitable company's functional and presentation currency is the pound sterling.

1.4 Funds accounting

Funds held by the Charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Within these funds amounts may be designated for a particular purpose.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.5 Fees receivable

Fees receivable represents the amount invoiced for the provision of services which fall within the company's ordinary activities. Fee income is recognised on a straight-line basis over the period in which the services are delivered.

1. ACCOUNTING POLICIES (continued)

1.6 Donations and gifts

Voluntary income received by way of donations and gifts to the Charity is included in full in the statement of financial activities when receivable. Intangible income is not included unless it represents goods or services, which would have otherwise been purchased. Gifts in kind are included at market value and as resources expended at the same value when distributed.

1.7 Grants receivable

Grants, including grants for the purchase of fixed assets and government grants, are recognised in full in the statement of financial activities in the year in which they are receivable unless they are subject to specified future performance-related conditions in which case they are recognised in income only when the performance-related conditions are met.

1.8 Investment income

Investment income is accounted for in the period in which the Charity is entitled to receipt.

1.9 Fundraising costs

These include the salaries, direct expenditure and overhead costs of the staff who promote fund-raising, including events together with an apportionment of central costs.

1.10 Charitable expenditure

Charitable expenditure are all those costs relating to service deliverance in accordance with the Charity's objectives together with an apportionment of central costs. The method of apportionment for support costs uses the most appropriate basis in each case, as specified in the notes to these accounts.

1.11 Governance costs

Includes those costs associated with meeting the constitutional and statutory requirements of the Charity and includes the audit fees and costs linked to the strategic management of the Charity.

1.12 Operating Leases

Rentals applicable to operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

1.13 Tangible fixed assets

The Charity categorises its tangible fixed assets between the following asset types:

- Freehold land and buildings (Portfield School campus)
- Freehold land and buildings (community properties)
- Premises Improvements
- Fixtures and fittings
- Motor vehicles
- Computer equipment

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets are stated at cost (or deemed cost for community properties held at valuation at the date of transition to FRS102) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price and costs directly attributed to bringing the asset to its working condition for its intended use.

The Portfield School campus is revalued on a regular basis with the last revaluation having been undertaken as at 31st March 2016.

Tangible fixed assets are stated at cost or valuation less accumulated depreciation.

Depreciation is calculated to write off the cost or deemed cost of tangible fixed assets over their estimated useful lives as follows:-

Freehold land and buildings	- 2% straight line on buildings only; land is not depreciated
Motor vehicles	- 20% straight line method per annum
Computer equipment	- 25% straight line method per annum
Fixtures and fittings	- 16.7% straight line method per annum

At each reporting period end date, the Charity reviews the carrying amounts of its tangible fixed 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).

1.14 Pensions

The pension cost charge represents the contributions payable to the Teachers' Pension Scheme; an insured group personal pension scheme; and the new government auto-enrolment scheme. The Charity has no liability under the schemes other than for the payment of those contributions. The pension schemes' arrangement enables the Charity to comply with the requirements of stakeholder pension provisions.

The Teachers' Pension Scheme is a multi-employer plan. Where it is not possible for the charitable company to obtain sufficient information to enable it to account for the plan as a defined benefit plan, it accounts for the plan as a defined contribution plan.

The government auto-enrolment plan is a defined contribution plan. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet.

1.15 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ACCOUNTING POLICIES (continued)

1.16 Financial instruments

The charitable company has financial assets and financial liabilities of a kind that qualify as basic financial instruments in accordance with FRS102. Basic financial instruments are initially recognised at the transaction value, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

Concessionary loans are initially accounted for at the amount received and the carrying value is subsequently adjusted for any accrued interest payable.

1.17 Provisions for Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.18 Critical accounting judgements and estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(i) Multi-employer defined benefit pension scheme
Certain employees participate in the Teachers' Pension Scheme (TPS) which is a multi-employer defined pension scheme. The charitable company does not have any commitment to make good any actuarial deficit, nor is it entitled to benefit from any surplus funding. In the judgement of the Trustees, the charitable company does not have sufficient information on the assets and liabilities of the scheme and does not have sufficient information to be able to reliably account for its share of the defined benefit obligation and plan assets. Therefore, the scheme is accounted for as a defined contribution scheme.

(ii) Useful economic lives of tangible assets
The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates based on future investments, economic utilisation and physical condition of the assets.

2. DONATIONS AND LEGACIES

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Donations	30,411	111,911	142,322	106,084
Legacies	(20,305)	-	(20,305)	247,143
	10,106	**111,911**	**122,017**	**353,227**

In 2021, the Charity received £37,895 of unrestricted donations and £68,189 of restricted donations. All income from legacies was unrestricted.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Fees	11,806,948	224,780	12,031,728	11,128,148
Covid testing & infection control grants	-	96,508	96,508	111,937
	11,806,948	**321,288**	**12,128,236**	**11,240,085**

In 2021, the Charity received £146,904 of restricted fee income and £10,981,244 of unrestricted fee income. All income from Covid testing & infection control grants was restricted. Restricted fee income relates to Government Grants received towards the operation of the Portfield School & Life skills site.

4. NET INCOME

This is stated after charging / (crediting):	2022	2021
	£	£
Depreciation of tangible assets	231,934	221,192
Rentals payable under operating leases	54,276	50,336
Auditor's remuneration	14,985	14,633
(Profit) / Loss on fixed asset disposal	(1,971)	80,314

Auditor's Remuneration consists of £11,232 (2021: £10,608) of fees due to Rothmans Audit LLP for audit services plus £3,753 (2021: £4,025) of fees due to Rothmans LLP for the provision of accountancy services. Rothmans LLP is an associate of Rothmans Audit LLP.

5. COST OF RAISING FUNDS

	Unrestricted	Restricted	2022	2021	Basis of
	£	£	£	£	Allocation
Salaries & assoc. costs	99,778	-	99,778	107,425	Actual
Fundraising costs	6,862	-	6,862	15,449	Actual
Central costs	24,828	-	24,828	30,146	Use of services & staff
	131,468	**-**	**131,468**	**153,020**	

In 2021 all costs of raising funds were unrestricted

6. CHARITABLE ACTIVITIES

	Children & Education Services	Social Care Services	Chris Page Centre	Total 2022	Total 2021	Basis of Allocation
	£	£	£	£	£	
RESTRICTED						
Charitable Activities	308,360	136,694	-	445,054	410,411	Actual
Total Restricted Charitable Activities	**308,360**	**136,694**	**-**	**445,054**	**410,411**	
UNRESTRICTED						
Charitable Activities	3,148,904	6,168,522	86,895	9,404,321	8,699,263	Actual
	3,148,904	**6,168,522**	**86,895**	**9,404,321**	**8,699,263**	
Support Costs						
HR services	172,030	286,654	-	458,684	362,124	Staffing
Facilities costs	95,844	51,850	2,609	150,303	216,968	Property use
IT support	81,331	135,556	-	216,887	192,158	Key IT use & support
Insurance	55,142	60,452	676	116,270	109,289	Actual & use of services
Governance costs	110,716	184,486	-	295,202	294,712	Use of services & staff
Finance costs	108,374	157,457	-	265,831	233,526	Use of services & staff
Community Connect	13,676	22,788	-	36,464	-	Use of services & staff
Marketing	55,281	80,302	-	135,583	41,814	Use of services & staff
Training	725	1,208	-	1,933	-	Use of services & staff
	693,119	**980,753**	**3,285**	**1,677,157**	**1,450,591**	
Total Unrestricted Charitable Activities	**3,842,023**	**7,149,275**	**90,180**	**11,081,478**	**10,149,854**	
Total Charitable Activities	**4,150,383**	**7,285,969**	**90,180**	**11,526,532**	**10,560,265**	

7. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	7,648,067	7,135,900
Social security costs	622,710	616,174
Pension costs (defined contribution and Teacher's Pension Scheme)	296,563	290,168
	8,567,340	**8,042,242**

Emoluments of employees earning over £60,000 per annum, excluding employer pension contributions, fell within the following ranges:

	2022	2021
£60,001-£70,000	2	2
£70,001-£80,000	1	-
£80,001-£90,000	1	1
£90,001-£100,000	-	1
£120,000-£130,000	1	-

The average number of employees was:

	2022	2021
Average head count	372	366
	372	**366**

The Board of Trustees, who are the charitable company's directors, the Senior Leadership Group and Senior Management, comprise the key management personnel of the charitable company. The total of key management personnel remuneration was £756,963 (2021: £656,761).

10 employees received payments on termination of employment totalling £58,640 (2021: 4 employees £14,415). This was paid in the year, and charged as an expense in the statement of financial activities.

Pension contributions outstanding at the year-end totalled £40,562 (2021: £44,207).

8. TRANSACTIONS WITH TRUSTEES

No Trustee received any remuneration from the charitable company during the year (2021: £nil). No trustees received reimbursement for out of pocket expenses (2021: £nil). No expenses were paid to third parties on behalf of Trustees (2021: £nil). No Trustee received payment for professional or other services supplied to the charitable company (2021: £nil). No donations were received from Trustees in the year (2021:£84).

9. INDEMNITY INSURANCE

Indemnity insurance was renewed this year as approved by the Charity Commission.

10. TAXATION

The Charity is registered with the Charity Commission and, because of the tax-exempt status afforded, there is no liability to corporation tax on the results for the year.

11. TANGIBLE ASSETS

	Freehold properties	Motor vehicles	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
1 April 2021	10,429,654	235,265	867,724	11,532,643
Additions	125,727	-	199,603	325,330
Disposals	-	(13,500)	(26,748)	(40,248)
31 March 2022	**10,555,381**	**221,765**	**1,040,579**	**11,817,725**
Depreciation				
1 April 2021	630,072	209,765	569,941	1,409,778
Charge for the year	112,771	10,248	108,915	231,934
Elimination on disposal	-	(13,500)	(23,239)	(36,739)
31 March 2022	**742,843**	**206,513**	**655,617**	**1,604,973**
Net Book Value				
31 March 2022	**9,812,538**	**15,252**	**384,962**	**10,212,752**
31 March 2021	**9,799,582**	**25,500**	**297,783**	**10,122,865**

The Charity has two classes of freehold properties – its community properties and the Portfield School campus.

The community properties were valued as at 1st April 2014 by Goadsby & Harding. The charitable company applied the transitional arrangements of Section 35 of FRS102 and used this valuation as deemed cost going forward. The properties are being depreciated from the valuation date. As the assets are depreciated or sold an appropriate transfer is made from the revaluation reserve to the unrestricted funds.

11. TANGIBLE ASSETS (Continued)

The Portfield School campus was revalued as at 31st March 2016 by Goadsby & Harding on a depreciated replacement cost valuation basis.

The historical cost of Portfield School is £6,001,978 and the historical cost of the community properties is £3,701,036.

Included within freehold property is land of £4,874,250 which is not depreciated.

FREEHOLD PROPERTIES

	At 1 April 2021	Additions in year	Disposals in year	At 31 March 2022
	£	£	£	£
Portfield School incl. Therapy Pool	6,653,841	125,727	-	6,779,568
Magdalen Lane	430,000	-	-	430,000
Middle Path, Crewkerne	380,342	-	-	380,342
Manor Road, Christchurch	457,500	-	-	457,500
Penny Farthing House	612,938	-	-	612,938
Greenways	619,249	-	-	619,249
Barn Close	588,028	-	-	588,028
Higher Ground	687,756	-	-	687,756
TOTAL	**10,429,654**	**125,727**	**-**	**10,555,381**

12. DEBTORS

	2022	2021
	£	£
Trade Debtors	1,990,238	344,854
Other Debtors	13,169	1,691
Prepayments & Accrued Income	374,208	405,267
	2,377,615	**751,812**

13. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	379,635	179,522
Taxation & social security	145,280	175,699
Other Creditors	91,526	97,045
Accruals	150,321	174,817
Deferred Income	2,118,654	413,687
	2,885,416	**1,040,770**

Deferred income relates to fees received in advance for school fees and social care. The proportion of the fees relating to the next accounting period have been deferred.

	2022	2021
	£	£
As at 1 April 2021	413,687	282,128
Amount released to income from charitable activities	(413,687)	(282,128)
Amount deferred in year	2,118,654	413,687
As at 31 March 2022	**2,118,654**	**413,687**

14. LOANS

	2022	2021
	£	£
Other Loans	100,000	100,000
	100,000	**100,000**

The other loan is an interest free loan from the Talbot Village Trust granted during the year ending 31 March 2014. Security is held over Greenways and should the property cease to be used for charitable activities it would be due for repayment. The Trustees consider this to be a concessionary loan as it is for the furtherance of the objects of the charitable company and the Talbot Village Trust.

15. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
As at 1 April 2021	90,000	300,000
Provided in Year	-	90,000
Released in year	(90,000)	(300,000)
As at 31 March 2022	**-**	**90,000**

Provisions for liabilities as at 31 March 2021 relate to potential penalties for late filing of the charity's ESOS assessment. The provisions were reversed in the current financial year when the Charity's appeal was successful and the penalties were reduced to £100, which has been paid in full.

16. TOTAL FUNDS – Current Year

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted funds:					
Portfield School - Buildings	1,779,352	-	(74,940)	75,019	1,779,431
Portfield School - Fixtures & Fittings	12,387	-	(2,300)	-	10,087
Adult Services - Buildings	338,198	-	(37,831)	-	300,367
Adult Services - Fixtures & Fittings	6,349	-	(1,161)	-	5,188
Employability	10,662	-	-	-	10,662
Therapy equipment & IT	-	2,500	-	-	2,500
Education & Skills Funding	17,415	222,222	(197,892)	-	41,745
Barnes Lane Activities	202	-	(202)	-	-
Childwick Trust Horse Riding	10,800	-	-	-	10,800
Sensory Multi-Use Games Area	-	1,200	-	(1,200)	-
Portfield School Model Classroom	16,051	10,000	(26,051)	-	-
Trampolines - Bouncing for Brilliance	-	1,300	-	(1,300)	-
Forest School	3,128	-	(827)	-	2,301
Volunteer Co-Ordinator	8,106	(8,106)	-	-	-
Playground Portfield School	-	75,019	-	(75,019)	-
Higher Ground Cabin	312	-	-	-	312
Infection control	-	2,773	(2,773)	-	-
Testing	785	-	(785)	-	-
Workforce	-	51,569	(51,569)	-	-
Duke of Edinburgh	-	2,457	(2,457)	-	-
Pop up Cafe	-	3,500	(3,500)	-	-
Community Connect	-	21,963	(60)	-	21,903
Minibus	-	1,000	-	-	1,000
Musician in Residence	-	1,500	-	-	1,500
Lending Library	-	1,300	-	-	1,300
ICTF	-	42,166	(42,166)	-	-
Other	-	836	(540)	-	296
Total restricted funds	**2,203,747**	**433,199**	**(445,054)**	**(2,500)**	**2,189,392**

16. TOTAL FUNDS – Current Year continued

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Unrestricted funds:					
Unrestricted funds	2,591,667	11,837,359	(10,453,053)	(244,303)	3,731,670
Designated Funds:					
Fixed asset reserve	6,919,967	-	(115,703)	246,803	7,051,067
Revaluation reserve	1,066,612	-	-	-	1,066,612
Covid-19 contingency reserve	550,000	-	(550,000)	-	-
Chris Page Centre	207,336	(20,305)	(94,190)	-	92,841
Total unrestricted funds	**11,335,582**	**11,817,054**	**(11,212,946)**	**2,500**	**11,942,190**
Total funds	**13,539,329**	**12,250,253**	**(11,658,000)**	**-**	**14,131,582**

16. TOTAL FUNDS - Prior Year Comparatives

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted funds:					
Portfield School - Buildings	1,746,172	-	(71,519)	104,699	1,779,352
Portfield School - Fixtures & Fittings	-	-	(192)	12,579	12,387
Adult Services – Buildings	376,029	-	(37,831)	-	338,198
Adult Services - Fixtures & Fittings	-	-	(616)	6,965	6,349
Employability	10,662	-	-	-	10,662
Therapy equipment & IT	2,721	-	(2,721)	-	-
Education & Skills Funding	18,974	146,904	(148,463)	-	17,415
Barnes Lane Activities	202	-	-	-	202
Childwick Trust Horse Riding	10,800	-	-	-	10,800
Portfield School Bikeability	4,153	-	(4,705)	552	-
Sensory Multi-Use Games Area	55,865	27,500	-	(83,365)	-
Portfield School Model Classroom	15,101	950	-	-	16,051
Trampolines - Bouncing for Brilliance	3,240	9,339	-	(12,579)	-

16. TOTAL FUNDS - Prior Year Comparatives continued

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Forest School	2,925	1,166	(963)	-	3,128
Volunteer Co-Ordinator	8,106	-	-	-	8,106
COVID support	10,000	-	(10,000)	-	-
Portfield School Playground	-	21,334	-	(21,334)	-
Higher Ground Cabin	-	7,500	(223)	(6,965)	312
Infection control	-	96,850	(113,747)	16,897	-
Testing	-	7,327	(6,542)	-	785
Workforce	-	7,760	(12,489)	4,729	-
Other	-	400	(400)	-	-
Total restricted funds	**2,264,950**	**327,030**	**(410,411)**	**22,178**	**2,203,747**
Unrestricted funds:					
Unrestricted funds	2,385,126	11,026,282	(10,121,211)	(698,530)	2,591,667
Designated Funds:					
Fixed asset reserve	6,816,550	-	(98,999)	202,416	6,919,967
Revaluation reserve	1,142,676	-	-	(76,064)	1,066,612
Covid-19 contingency reserve	50,000	-	(50,000)	550,000	550,000
Chris Page Centre	-	240,000	(32,664)	-	207,336
Total unrestricted funds	**10,394,352**	**11,266,282**	**(10,302,874)**	**(22,178)**	**11,335,582**
Total funds	**12,659,302**	**11,593,312**	**(10,713,285)**	**-**	**13,539,329**

16. TOTAL FUNDS – Description of Funds

Restricted Funds

Portfield School - Buildings	This fund represents the donations received for and expensed on the Parley Site Buildings, less depreciation on those assets.
Portfield School – Fixtures & Fittings	This fund represents the donations received for and expensed on the Children's Services Fixtures Fittings & Equipment, less depreciation on those assets.
Adult Services – Buildings	This fund represents the donations received for and expensed on Adult Services Residential Homes.
Adult Services – Fixtures & Fittings	This fund represents the donations received for and expensed on the Adult Services Fixtures Fittings & Equipment, less depreciation on those assets.
Employability	This fund represents grants received to fund an internship for students attending the Life skills programme.
Therapy equipment & IT	This fund represents donations received for therapy & IT equipment at Portfield School.
Education & Skills Funding	This fund represents grants received for the benefit of pupils at Portfield School, such as pupil premium, sport premium and ESFA capital grants.
Barnes Lane Activities	This fund represents grants received to provide additional activities for residents at Barnes Lane
Childwick Trust Horse Riding	This fund represents grants received to establish a Horse-Riding Therapy programme to benefit all of the charity's service users
Portfield School Bikeability	This fund represents grants received to establish a Wheels Workshop and provide Bikeability training to pupils at Portfield School and its Life skills service
Sensory Multi-Use Games Area	This fund represents donations received towards the creation of a MUGA at Portfield School.
Portfield School Model Classroom	This fund represents donations received towards the creation of a Model Classroom at Portfield School.
Trampolines - Bouncing for Brilliance	This fund represents donations received towards the purchase of three trampolines for pupils at the Portfield School & Life skills site.
Forest School	This fund represents income received towards the operation of a forest school for pupils at Portfield School.
Volunteer Co-Ordinator	This fund represents donations received for the employment of a volunteer co-ordinator.

16. TOTAL FUNDS – Description of Funds continued

Restricted Funds

COVID support	This fund represents grants received to provide support to care workers, school staff & school pupils and their families during the Covid-19 pandemic
Portfield School Playground	This fund represents donations received for new playground equipment at Portfield School.
Higher Ground Cabin	This fund represents donations received for the construction of a garden cabin at Higher Ground.
Infection control	This fund represents infection control grants received in respect of the residential living facilities operated by the Charity
Testing & Workforce Grants	These funds represent grants received to facilitate testing of residents and care workers respectively, during the Covid-19 pandemic.
Duke of Edinburgh's Award Scheme	This fund represents a grant received to enable Portfield School to start delivering a DofE scheme.
Pop up Cafe	This fund represents donations received to convert a horse box into a mobile café, offering both a training and work experience facility for Sixth Form students as well as a marketing asset to promote the charity at third party events.
Community Connect	This fund represents donations received to provide a family liaison service within The Chris Page Centre and through the Community Connect service.
Minibus	This fund represents donations received to invest in a minibus for Portfield School.
Musician in Residence	This represents donations received to provide a musician in residence at Portfield School
Lending Library	This represents donations received to purchase items for a library of books and resources within The Chris Page Centre for clients of the Chris Page Centre, parents of students at Portfield and the wider public to borrow
ICTF	This fund represents infection control and testing grants received in respect of Adult Service facilities operated by the charity.
Other	These funds represent other restricted donations received by the charity and expended in the period.

16. TOTAL FUNDS – Description of Funds continued

Designated funds:

Fixed Assets	This fund represents the net book value of tangible fixed assets, except for those already held within restricted or revaluation reserves.
Revaluation Reserve	This fund represents the historic accumulated revaluation gains on the fixed assets.
Covid-19 Contingency	This fund has been allocated to hold contingency funding to enable the charity to respond to the Covid-19 outbreak. The funding was fully expended during the financial year.
Chris Page Centre	This fund has been allocated to hold funding received from a legacy left by Mr Page, which the Charity is using to develop a new Chris Page Centre.

17. ANALYSIS OF TOTAL ASSETS BETWEEN FUNDS – Current Year

	Fixed assets	Net current assets/ (liabilities)	Provisions & Long term liabilities	Total as at 31 March 2022
	£	£	£	£
Restricted funds:				
Portfield School - Buildings	1,779,431	-	-	1,779,431
Porftfield School - Fixtures & Fittings	10,087	-	-	10,087
Adult Services – Buildings	300,367	-	-	300,367
Adult Services - Fixtures & Fittings	5,188	-	-	5,188
Employability	-	10,662	-	10,662
Therapy equipment & IT	-	2,500	-	2,500
Education & Skills Funding	-	41,745	-	41,745
Childwick Trust Horse Riding	-	10,800	-	10,800
Forest School	-	2,301	-	2,301
Higher Ground Cabin	-	312	-	312
Community Connect	-	21,903	-	21,903
Minibus	-	1,000	-	1,000
Musician in Residence	-	1,500	-	1,500
Lending Library	-	1,300	-	1,300
Other	-	296	-	296
Total restricted funds	**2,095,073**	**94,319**	**-**	**2,189,392**
Unrestricted funds	-	3,831,670	(100,000)	3,731,670
Designated Funds:				
Fixed asset reserve	7,051,067	-	-	7,051,067
Revaluation reserve	1,066,612	-	-	1,066,612
Chris Page centre	-	92,841	-	92,841
Total unrestricted funds	**8,117,679**	**3,924,511**	**(100,000)**	**11,942,190**
Total funds	**10,212,752**	**4,018,830**	**(100,000)**	**14,131,582**

17. ANALYSIS OF TOTAL ASSETS BETWEEN FUNDS - Prior Year Comparatives

	Fixed assets	Net current assets/ (liabilities)	Provisions & Long term liabilities	Total as at 31 March 2022
	£	£	£	£
Restricted funds:				
Portfield School - Buildings	1,779,352	-	-	1,779,352
Portfield School - Fixtures & Fittings	12,387	-	-	12,387
Adult Services – Buildings	338,198	-	-	338,198
Adult Services - Fixtures & Fittings	6,349	-	-	6,349
Employability	-	10,662	-	10,662
Education & Skills Funding	-	17,415	-	17,415
Barnes Lane Activities	-	202	-	202
Childwick Trust Horse Riding	-	10,800	-	10,800
Portfield School Model Classroom	-	16,051	-	16,051
Forest School	-	3,128	-	3,128
Volunteer Co-Ordinator	-	8,106	-	8,106
Higher Ground Cabin	-	312	-	312
Testing	-	785	-	785
Total restricted funds	**2,136,286**	**67,461**	**-**	**2,203,747**
Unrestricted funds	-	2,781,667	(190,000)	2,591,667
Designated Funds:				
Fixed asset reserve	6,919,967	-	-	6,919,967
Revaluation reserve	1,066,612	-	-	1,066,612
Covid-19 contingency reserve	-	550,000	-	550,000
Chris Page centre	-	207,336	-	207,336
Total unrestricted funds	**7,986,579**	**3,539,003**	**(190,000)**	**11,335,582**
Total funds	**10,122,865**	**3,606,464**	**(190,000)**	**13,539,329**

18. OPERATING LEASE COMMITMENTS

At the balance sheet date, the company had the following minimum lease payments under non-cancellable operating leases for each of the following periods:

	Plant and machinery		Land and buildings	
	2022	2021	2022	2021
	£	£	£	£
Payments due:				
Not later than one year	10,437	10,580	5,643	9,600
Later than one and not later than 5 years	9,568	20,005	-	1,736
Later than five years	-	-	-	-
	20,005	**30,585**	**5,643**	**11,336**

19. FINANCIAL INSTRUMENTS

	2022	2021
	£	£
Financial assets that are debt instruments measured at amortised cost:		
Fees and sundry debtors	1,990,238	344,854
Cash at bank and in hand	4,526,631	3,895,422
	6,516,869	**4,240,276**
Financial liabilities measured at amortised cost:		
Other loans	100,000	100,000
Trade creditors	379,635	179,522
	479,635	**279,522**

20. MEMBERS' LIABILITY

The Charity is a company limited by guarantee having no share capital. Each member undertakes to contribute such amount (not exceeding £1) as may be required in the event of the Charity being wound up.

21. CAPITAL COMMITMENTS

There were no material capital commitments as at the balance sheet date.

22. RELATED PARTY TRANSACTIONS

Transactions with Trustees are disclosed at Note 8. There were no other Related Party Transactions.

23. CONTROL

The charitable company is controlled by its Trustees acting in concert.

24. PENSION COMMITMENTS AND OTHER POST-RETIREMENT BENEFITS

Defined contribution scheme

The charitable company operates a defined contribution pension scheme for non-teaching staff, together with the government auto-enrolment scheme. The assets of the schemes are held separately from those of the company in independently administered funds.

Defined benefit scheme

The company contributes to the Teachers' Pension Scheme for the benefit of its teaching staff, which is a defined benefit scheme. The assets of the scheme are administered by the Teachers' Pension Agency which instructs the company as to the level of contributions, with eligible employees making a tiered percentage contribution and employers' contributions made at a fixed rate of 23.68%. The charitable company does not have any commitment to make good an actuarial deficit, nor is it entitled to benefit from surplus funding. Accordingly, the scheme is accounted for as if it is a defined contribution scheme.

25. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Income			
Donations	285,038	68,189	353,227
Charitable Activities	10,981,244	258,841	11,240,085
Total Income	**11,266,282**	**327,030**	**11,593,312**
Expenditure			
Raising funds	153,020	-	153,020
Charitable activities	10,149,854	410,411	10,560,265
Total expenditure	**10,302,874**	**410,411**	**10,713,285**
NET INCOME	**963,408**	**(83,381)**	**880,027**
Transfers between funds	(22,178)	22,178	-
Net movement in funds for the year	**941,230**	**(61,203)**	**880,027**
RECONCILIATION OF FUNDS:			
Total funds brought forward	**10,394,352**	**2,264,950**	**12,659,302**
Total funds carried forward	**11,335,582**	**2,203,747**	**13,539,329**

Autism Unlimited Limited

England & Wales - Charity number 1000792

Accounts

Autism Wessex

Empower. Inform. Inspire

Annual Report and Financial Statements

Year End 31 March 2021



Autism Wessex
Company Number: 2506982
Registered Charity Number: 1000792



Contents

Message from the Chair 03

Trustees' Annual Report 05

Independent Auditors Report 19

Financial Statements 23

Income and Expenditure account 25

Balance Sheet 26

Cash Flow Statement 27

Notes to the Financial Statements 29

Using the navigation

To help you navigate through the report and financial statements we have created this PDF with links throughout.

The icons in the bottom right hand corner will help you navigate.

Previous page

Return to contents

Next page



'I have been overwhelmed with pride and admiration'

Message from the Chair

It gives me great pleasure to introduce the annual report and financial statements for the year to March 2021.

What a year it has been! I have been overwhelmed with pride and admiration for the unbelievable courage, dedication and care shown by our teams across the charity. The environment in our school, care homes and in the communities we work in was turned on its head, but our brave and determined staff left no stone unturned to ensure the safety of our client groups and colleagues. I am also very grateful to all the other organisations, groups and authorities who have offered support over the period.

Whilst we had to invest a lot of time and energy to step up to the challenges of Covid-19, we continued to keep focused on the strategic plan, maintaining the sound financial footing and building for our future beneficiaries.

A key part of the ongoing development of the charity has been to revisit our brand identity. After much growth over the last few years, the time is now right to re-iterate our core values, increase our public persona and to bring some uniformity to all of our brand collateral.

At the time of writing this report, we are in the final stages of research and development and work begins in the next few weeks on updating our collateral and developing a new website. The re-launch is planned for November 2021, and I look forward to sharing details of this with you nearer the time.

In Adult Services, we continued to increase our supported living provision whilst reviewing our residential portfolio. A new seven unit supported living residence, Aspire, was opened in February 2021 in Bournemouth, collaborating with a national housing association. At the same time, we closed the doors of our Manor Road care home, whilst continuing to support the outgoing residents in their new homes.

Portfield School continued to meet demand with the addition of another class. A number of structural changes were made to enhance the education and therapy provision. This development provides education, therapeutic input and increased positive behaviour support. Valuable additions were also made to the therapy team, giving further support to student development. Despite the Covid outbreak, students continued to enjoy a wide offering of activities and development opportunities, albeit through different approaches. The school remained open throughout the year, thanks to the formidable efforts of the school staff team.

Plans for the opening of the Chris Page Centre continued, although Covid put paid to the plans to open in 2020. The Chris Page Centre will offer assessments and diagnoses locally; addressing community needs for shorter waiting lists and avoiding lengthy travel.

Our Community Connection Service, which provides information and signposts people, made important strides. It has also provided valuable insight and has highlighted needs that will feed into our future development plans.

The Sensory Multi Use Games Area was completed in April and has been a massive hit with the children at the school. New trampolines were fundraised for and installed as was the first part of an amazing new school playground. We are very grateful to all our generous donors for their invaluable contributions.

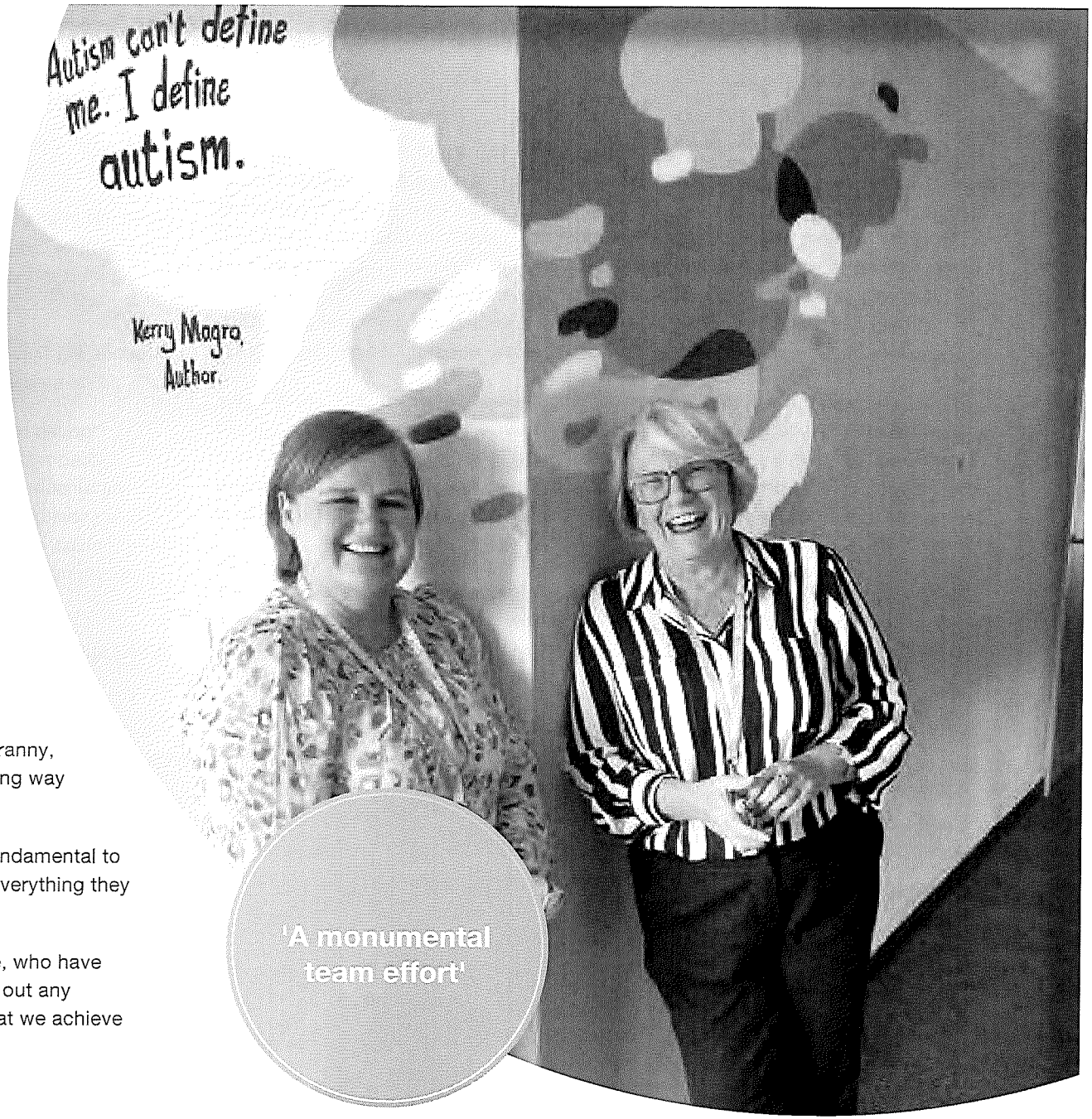
We welcomed Meherzin Das, Mark Brosnan and Andrew Willshire as new trustees. Jonathan Beebee, Martin James, Adrian Trevett and Elaine Eager retired as trustees during the year and I would like to extend my thanks to them for their wonderful contributions to the charity.

I would also like to thank the rest of the Trustee Board and to Siún Cranny, Chief Executive, and the rest of her management team, for the amazing way they have steered the charity through the challenges of the last year.

Our volunteers, donors and supporters give so generously and are fundamental to our work, I would like to take the opportunity to thank them too, for everything they do for our charity and the differences they make to people's lives.

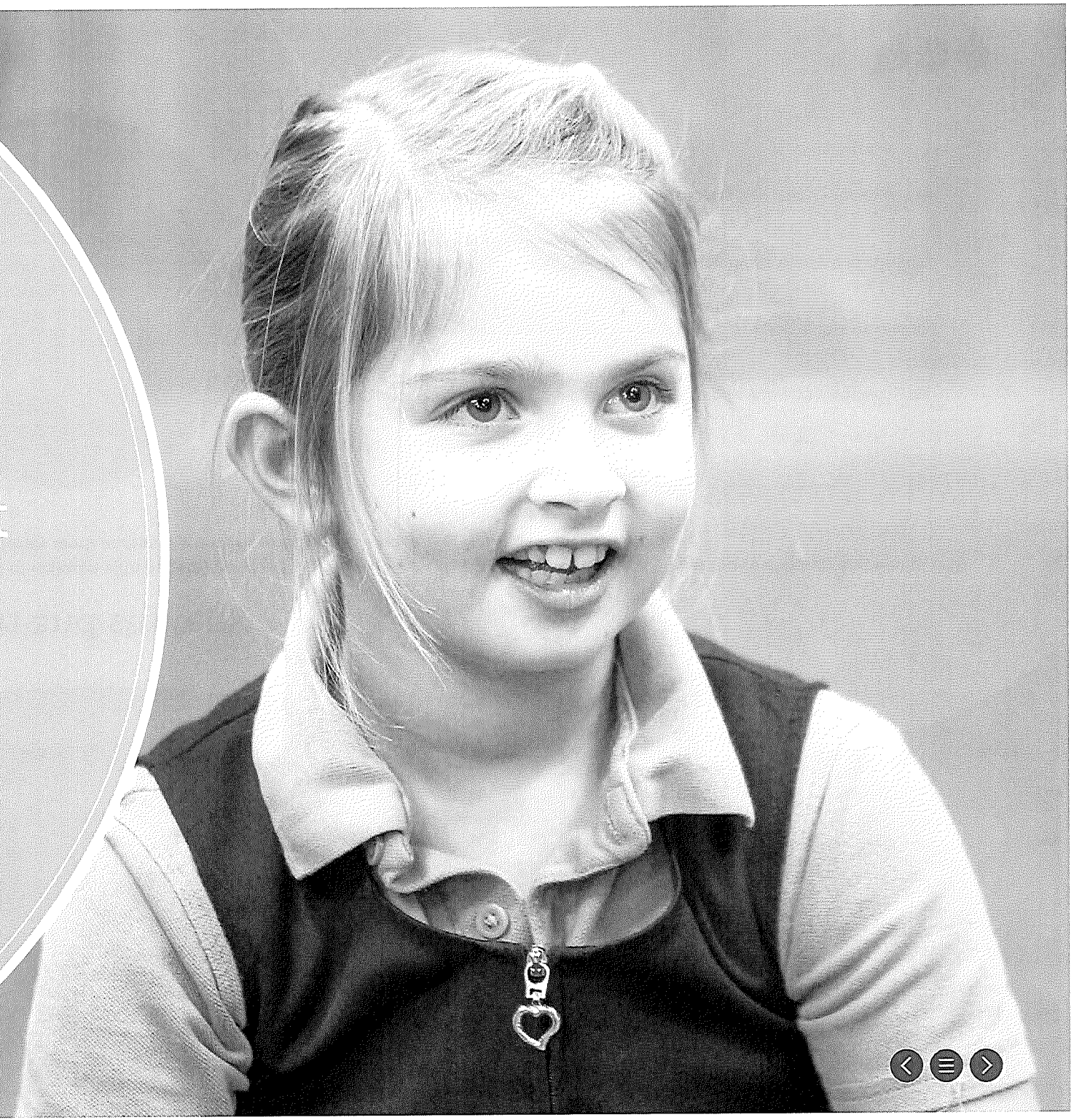
I leave my final thanks and gratitude to the Autism Wessex workforce, who have taken heroism to a new level this last year. It would be wrong to hold out any particular individual as it has been a monumental team effort, but what we achieve as Autism Wessex is not possible without each and every of them.

Malcolm Farrell,
Chairman, Autism Wessex



Trustees' Annual Report

Incorporating the Directors' and Strategic Report





Autism Wessex - our vision and strategy

Established in 1968, and originally founded by parents of children with autism, the charity provides high quality specialist care and education to children and adults with autism and supports their families and carers. We currently work across the counties of Dorset, Hampshire, Somerset, and Wiltshire.

Our vision

Our vision is a world where people with autism are active citizens enjoying maximum independence and a good quality of life.

Our mission

- To provide consistent, high quality education, care and support to anyone affected by autism.
- To raise awareness and promote understanding.

Our promises

- To the people we work for: We promise we'll listen to you and work with you to help you achieve your ambitions and fulfill your potential.
- To our commissioners: We promise to listen and to develop solutions that are cost effective.
- To those who donate: We promise to use your donations wisely and carefully to transform the lives of those we serve.
- To our colleagues: We promise to value you, involve you and to communicate with you in an accessible way.

Our Services

Residential Homes
We operate six residential homes for adults across the region for small group living in the community. Each home employs specially trained staff and provides a safe, supportive and positive environment, ensuring that personal interests, hobbies and needs are considered and met.

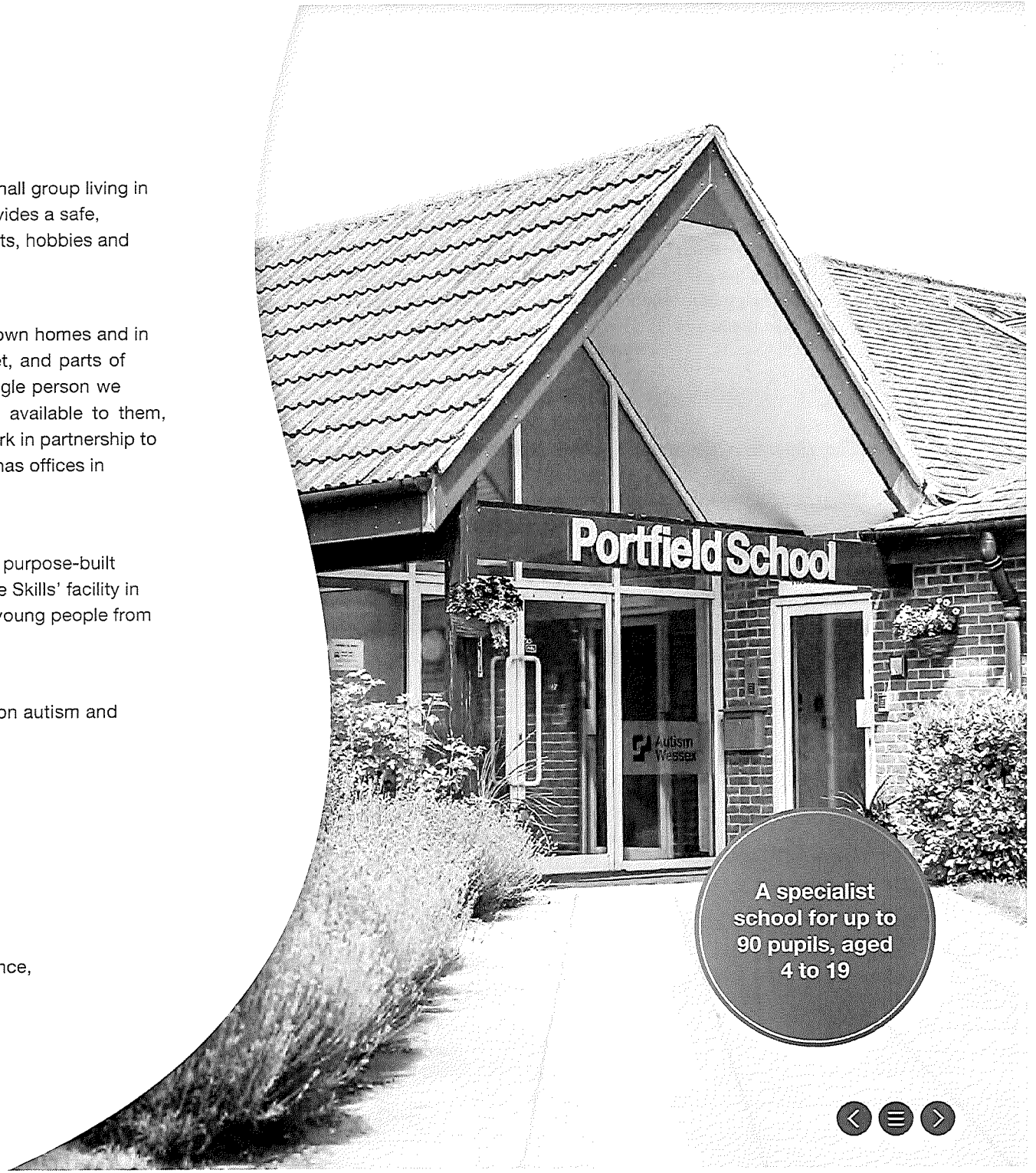
Community Support Service
We provide supported living services to people of all ages in their own homes and in the community. We provide services across the counties of Dorset, and parts of Somerset and Hampshire. Our commitment is to provide every single person we support with the framework to identify the opportunities that are available to them, make considered choices about what they want to achieve and work in partnership to successfully achieve those aims. The Community Support Service has offices in Christchurch and Dorchester.

Portfield School
Portfield School is a thriving non-maintained school for 90 pupils in purpose-built accommodation in Parley, near Christchurch, and at its 14-plus 'Life Skills' facility in Christchurch. The school specialises in education for children and young people from ages of 4 to 19 with a diagnosis of Autism Spectrum Condition.

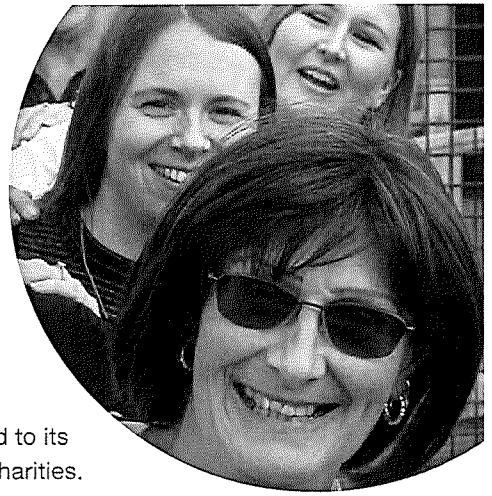
Community Connection Service
Our Community Connector provides signposting and information on autism and associated conditions and can help with:

- your or your child's education options
- support in education
- training for professionals in education
- education resources
- how to talk about you or your child's condition

Charity Hub
Our business support functions comprise the Chief Executive, Finance, IT, HR, Facilities and Fundraising.







Public Benefit Statement

The charity's trustees have given due regard to the Charity Commission's guidance on public benefit and to its supplementary guidance in respect of fee charging charities.

The trustees are satisfied that, through its primary activities, the charity provides identifiable benefits and that these are consistent with its charitable objects. The trustees do not consider that these activities produce any identifiable detriment or harm.

The trustees are satisfied that the benefits provided by the charity are available to beneficiaries consistent with its charitable aims – people with autism, learning difficulties and mental health difficulties and their families/carers.

In acknowledging that the charity charges fees for many of its services the trustees are satisfied that no individual is unreasonably restricted through action by the charity from benefiting from its activities through an inability to pay and/or through poverty.

The trustees are satisfied that any private benefit is incidental to its public benefit activity.

Volunteers

The trustees gratefully acknowledge the contribution of volunteers who provide support for service delivery activities and fundraising events. Volunteers help the charity to deliver its services every day and without them, we could not achieve what we do. We are privileged to be able to call on many volunteers who themselves have experience of autism: they enrich our lives, provide advice and help us continually improve what we do.

Strategic Report

The Companies Act 2006 (Strategic Report and Directors' Report Regulations 2013) requires the charity to prepare a strategic report. The strategic report comprises of the following sections:

1. **Objectives and activities**
2. **Achievements and performance**
3. **Financial review**
4. **Plans for future periods**

1 Objectives and activities

The Articles of Association state that the charity is: "For the public benefit for the provision of education, social care, advocacy and other support services to those whose lives are affected by autism, learning and developmental difficulties or mental health difficulties."

The charity's main activities undertaken in relation to those purposes are defined through its vision and mission statement.

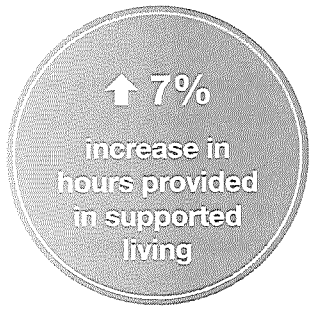
Progress against strategic priorities
In 2017, the charity adopted the following strategic goals:

- Support more people affected by autism and associated difficulties.
- Raise awareness and acceptance of autism in the local community.
- Deliver our mission and vision as effectively and efficiently as possible.
- Become a robust and sustainable financial entity.

2 Achievements and performance in the past year

Community and residential services

Our Adult Services continued to grow with an overall increase in hours of 7% over the year. The share represented by supported living at the end of the year continued to increase from 45% to 58%. Much of this was driven by the opening of the Aspire residence, with seven residential units and the associated closure of the Manor Road care home in February 2021. We have continued to work with local authority commissioners to address the financial viability of services with some positive results but with more still to do.





The operation was largely impacted by the Covid epidemic but remained fully operational throughout. Considerable additional measures were implemented to manage infection control, including paying staff at normal wages whilst being required to self-isolate and the implementation of testing. Significant support was received from local authorities to help manage the additional resources and costs.

Given the current situation, we did not have any Care Quality Commission (CQC) inspections during the course of the year. All our services regulated by the CQC are rated Good.

Education

The school roll increased from 82 at the end of March 2020 to 89 at the end of March 2021. This increase was managed through the addition of a further class at Portfield. The school remained open throughout the Covid lockdowns, continuing to provide full services but adopting alternative approaches to ensure infection control measures were appropriately met.

The school introduced new Integrated Support Lead and Assistant roles to enhance the education and therapy provision. This development provides education, therapeutic input and increased positive behaviour support. Dance and music therapy have also been added to the overall offering.

Outdoor learning has continued to be enhanced with the opening of the Sensory Multi-Use Games Area, which has transformed sport and activity for students. The school has also benefitted from new trampolines and the first developments of a new playground.

Our people

Employees represent our greatest investment and are our most valuable asset. Acquiring and retaining the highest calibre talent is our priority. Our three-year people plan focusses on employee engagement; ensuring our people have the best possible experience. A fully interactive on-boarding platform, personal development and bespoke, accredited training programmes have been developed to encourage a positive culture and career progression where people wish to stay. The senior management team communicates regularly to the charity to ensure they are kept appraised of organisational issues and performance. The Staff Forum meets quarterly, with representation from across the charity, to ensure employee views are represented and considered.

Over the course of the year, significant focus was placed on supporting the mental health of colleagues, particularly with the backdrop of the pandemic and challenging working conditions. This included a further roll out of the Mental Health First Aiders, an increase in welfare calls, additional recognition payments and the sharing of individual care packages.

The range of mandatory and optional training continued to be developed and delivered, but with an increased focus on computer based and remote learning due to the circumstances. More input from the recruitment team was provided to support the growing business and to recognise the increased demand for care workers across the



industry. The Human Resources team launched a new HR self-service portal and mobile app as well as a redesigned and modernised online Employee Handbook.

The charity will always provide a productive working environment, where all employees are treated equally with dignity and respect. We are committed to the fair treatment of our staff, workers, volunteers, Trustees and governors regardless of race, gender, religion, sexual orientation, responsibilities for dependents, age, and physical/mental disability.

Our Equal Opportunities Policy sets out our commitment to promoting equal opportunities in employment. This includes our approach to recruitment and selection, to part-time and fixed-term work and to making reasonable and appropriate adjustments for disabilities.



Our NEW 'Community Connection Service' provides training, education and support for families and individuals with autism.

Community Connection Service

The service was set up in September 2019 and currently offers signposting to Autism Wessex services and other local organisations which provide advice specifically on autism and related issues. Enquiries are received by telephone or email and in response, appointments are made. We also provide information on autism and related issues.

The service plans to provide training and education to local businesses whilst working with the training and fundraising teams to be more visible in the community for families or individuals with autism.

Over the course of the year, the service has dealt with enquiries from:

- individuals with autism (recently diagnosed or seeking diagnosis)
- individuals requiring counselling services
- families in crisis due to autism
- families looking for access to therapeutic services not available to them on the NHS
- local authority family support workers
- CAMHS (Child and Adolescent Mental Health Service)
- counsellors
- GPs
- social services
- schools looking for access to training or advice to support specific pupils with autism in a mainstream setting

Fundraising

We are committed to protecting donors and the public, including vulnerable people, from any unreasonably intrusive or persistent fundraising approaches and will not apply any undue pressure on them to donate. We deal with existing and potential donors both gently and with extreme care, protecting the charity's reputation and values. We will work with some gentle persuasion but we do not use any external professional fundraising services.

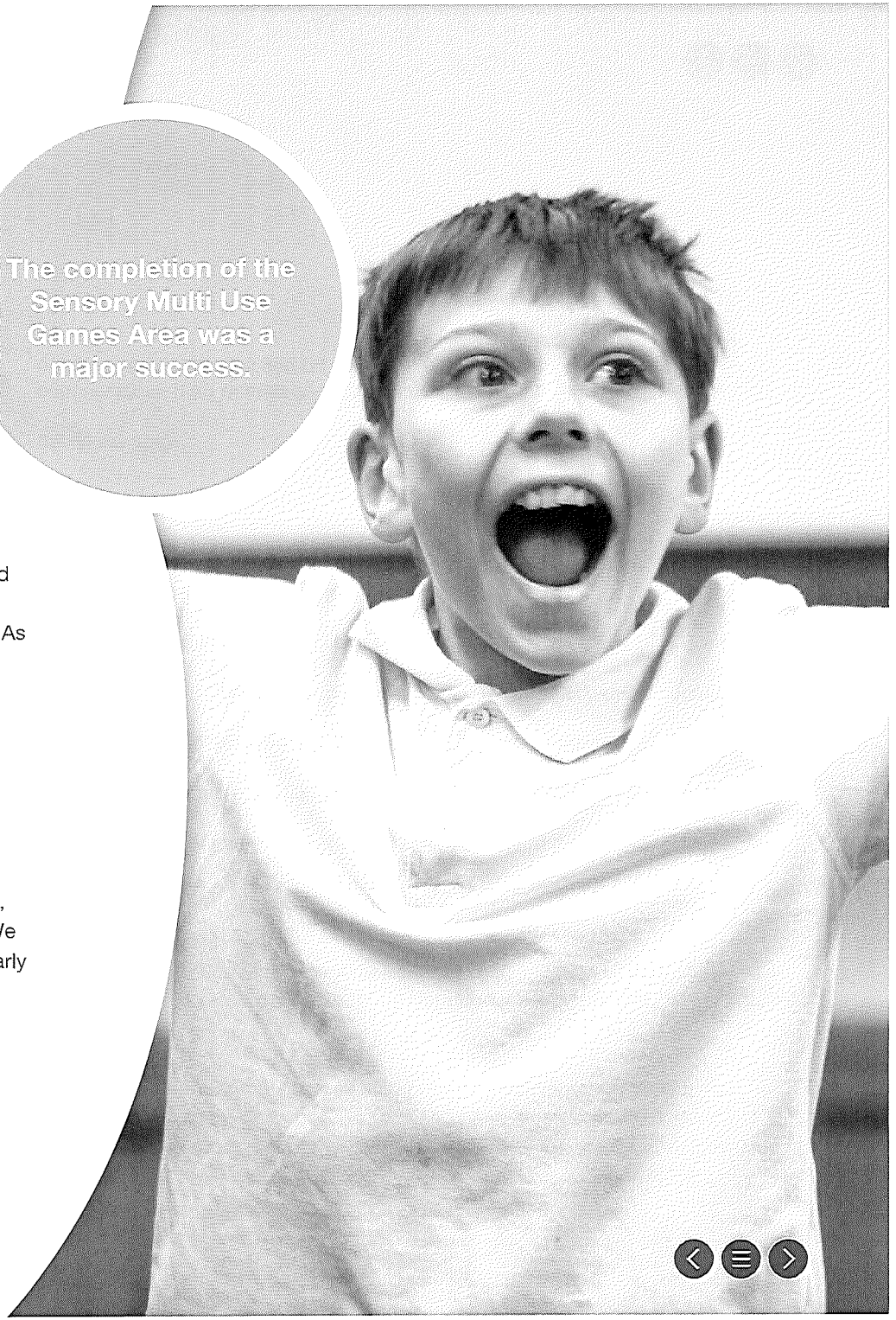
To provide further reassurance, and to demonstrate compliance with the regulation for fundraising activities, we are registered with the Fundraising Regulator. We have adopted the regulator's Code of Fundraising Practice, and use the Fundraising Regulator's logo on all fundraising communications.

Autism Wessex has not received any requests to remove or suppress donor data from the Fundraising Preference Service. We have a process in place to deal with complaints and are pleased to confirm that we have not had any related to fundraising during the year. Performance in fundraising over the period, which coincided with the Covid outbreak has proved extremely challenging. Community engagement activities had to be curtailed and the focus of fundraising activity substantially changed with many donors changing their approach to giving. As a result, fundraised income fell by 40% over the period.

Valuable support from local businesses during lockdown was passed on to our service users and their families.

Activity did not stop, however, and major successes were the completion of the Sensory Multi Use Games Area, the installation of new trampolines at the school and a safe space cabin at our Higher Ground care home. Important pledges were also received, to support projects going forward such as completion of the new school playground, development of a model classroom and a new minibus. We were also very grateful for all the local business support early in lockdown that we were able to pass on to our service users and their families.

The completion of the Sensory Multi Use Games Area was a major success.



3 Financial Review

Review of the financial position at the end of the reporting period. The charity's income for the period increased from £10,218,057 to £11,593,312, an increase of 13.4%.

This income derived from:

Education contracts:	£4,522,703
Residential home contracts:	£3,499,563
Community support services:	£3,213,091
Fundraising:	£353,225
Other activities:	£4,730

Expenditure in respect of those activities increased from £9,811,154 to £10,713,285, an increase of 9.0%.

Education services:	£3,897,118
Social care:	£6,630,483
Fundraising:	£153,020
Information and signposting service/non-contracted services:	£32,664

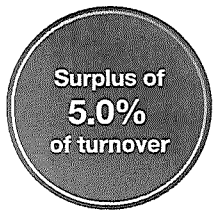
The combined activity generated a surplus of £880,027 against £406,903 for the previous period. The result for the year included the release of an exceptional provision of £300,000 following the decision of the Supreme Court not to uphold an appeal in respect of sleep-in rates. Excluding this release, the surplus was £580,027, a surplus of 5.0% of turnover (2019-20: 4.0%). Most of this surplus is required to maintain free reserves at target levels given the growth in the charity.

The income and expenditure results support the charity's objectives:
"For the public benefit for the provision of education, social care, advocacy and other support services to those whose lives are affected by autism, learning and developmental difficulties or mental health difficulties."

The charity's net assets have increased from £12,659,302 to £13,539,329.







Financial reserves and investment policy
Funds and reserves fall into the following categories:

Restricted funds are those funds only available for expenditure in accordance with the donors' directions. Details of these are set out in the notes to the annual accounts.

Fixed asset funds represent the fixed assets of Autism Wessex, the vast majority of which are the freeholds of Portfield School and the residential homes. Without them, Autism Wessex could not operate. They are shown separately to other unrestricted funds due to the size and importance of these assets.

Designated funds are set aside at the discretion of the Trustees for a specific future purpose. At the end of the year, the Trustees agreed to designate an amount of £550,000 specifically to recognise the additional risk around the Corona Virus outbreak and the ability to maintain front line worker resource.

Free reserves are freely available for general use. They are retained to enable the Trustees to provide assurance to our service users, the public and local authorities that Autism Wessex will be able to sustain its contractual commitments to deliver care and education services. These funds are primarily held in cash for liquidity purposes.

Free reserves are set at a level to withstand any short-term financial risks, the main ones being the additional costs of managing a significant shortage of skilled care workers or teaching assistants and/or the loss of revenue of a significant number of service user contracts.

Based on the short term risks, the Trustees have targeted a free reserves holding of three months' expenditure. Should projections of free reserves fall outside the range of two to four months' expenditure the Trustees will review the business plan and make changes as appropriate, including consideration of the fixed assets employed in the business and the methods in which they are financed.

At the end of March 2021, the charity had free reserves of £2.60m, equating to 2.9 months of expenditure, in line with its free reserves target (on the equivalent basis 31 March 2020: 2.9 months). Total funds amounted to £13.54m of which £2.20m is restricted, £7.99m represents the value of operational fixed assets and £0.55m was designated for a Covid-19 contingency fund and £0.20m was designated to invest in the launch of the Chris Page Centre.

The details of all funds are shown in notes 16 and 17 to the financial statements.

The charity's policy is primarily to hold sufficient liquid funds to meet its operational requirements, as determined by cash flow projections and regular risk assessment. These liquid reserves are backed up by a large property portfolio, much of which is freehold, not committed as security against existing borrowing, and so would provide a source of further medium term liquidity should the need arise.

The charity's policy, where liquid reserves exceed the needs of medium term cash flow forecasts, is to fund planned expansion of the charity's operational property portfolio, which supports services provided to its beneficiaries, or to pay down long term debt. If liquid funds were to exceed these requirements, the charity's policy would be to invest in appropriate long term commercial investments, based on its investment policy and a financial analysis of the options available. Income from these longer term commercial investments would be used to support the operational activities of the charity. Currently, no longer-term commercial investments are being held and there are no indications that this will be the case in the foreseeable future.

Annual trustee risk statement

The trustees are responsible for the management of risks faced by Autism Wessex. We define key strategic and operational risks as those that, without effective and appropriate mitigation, would have a severe impact on our work, our reputation or our ability to achieve our ambitions.

The trustees work to an established risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risks faced, prioritising risks in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks. These risks are reported to the trustees, allowing them to challenge any assumptions management have made about risks and understand the context in which decisions are taken. This helps to ensure that the most serious risks are being managed effectively.

The key controls used include:

- Formal agendas and minutes for all Committees and Board activity.
- Detailed terms of reference for all Committees and approvals process for all actions by the Board.
- Comprehensive strategic and operational planning, budgeting and management accounting.
- Clear organisational structure and lines of reporting.
- Formal written and reviewable policies.
- Clear authorisation, delegations and approval levels.
- Trustee approved risk management policy and associated procedures.



Key risks and uncertainties

Principal risks currently identified and associated mitigating controls are:

Regulatory and compliance risks

To mitigate the risk of failure to maintain high levels of safeguarding for service users, we have implemented a comprehensive safeguarding strategy across the charity with reporting systems and staff training. Trustee and external reviews are undertaken to ensure the robustness of our systems and external whistle blowing support is in place for staff.

There is a risk that we fail to meet the regulatory standards expected of our operational teams. To mitigate this we have rigorous internal systems and standards in place. We conduct spot checks of these standards and internal audits. The Practice and Standards Committee is responsible for monitoring our practices and reports to the Board of Trustees.

Financial risks

We face a loss of income and challenges in agreeing uplifts or financial reviews with local authorities. To mitigate this we have developed costing models to be used in pricing discussions, strengthening relationships with local authorities and incorporating a full review of the financial operating model into the strategic review.

Operational risks

Challenges in recruiting the required levels of appropriately qualified staff to maintain and expand services persist. We have taken a number of steps over the past year with respect to recruitment and retention practices and keep them under close review.

We take our responsibilities over the handling of sensitive data very seriously and have taken the opportunity of the new GDPR rules to review our responsibilities to protect personal data and prevent data breaches.

External risks

In common with similar organisations, we face the risk of disruption to our IT services through cyber-attack or other actions. To mitigate this we have embedded security within our systems and back-up servers to protect data. We also have ongoing external oversight of our systems and support staff through training and awareness campaigns together with stringent password protection.

Implications of Covid-19

Changes have been made across the charity to ensure the safety of our staff and service users. The main risks have been to ensure adequate levels of staffing at a time of increased absence and to ensure safety through increased infection control measures including regular testing.



4 Our plans for 2021/2022

Education
The school continues to grow, and the school roll is expected to exceed 90 students from September for the first time. Demand for educational services remains high and we are developing plans to grow our existing offering but also to extend our provision beyond our current offering which ends at 19 years.

Community and residential services
The increased focus on growing our supported living offering will also continue, building on the model adopted for Aspire. This provision will continue to run alongside our existing residential homes, working with local authorities to ensure the long term viability of services.

Specialist assessment centre
We are implementing a specialist autism service that focuses on offering autism assessments supported by a range of therapeutic services for both children and adults diagnosed with autism. The Chris Page Centre is staffed by a multi-disciplinary team who specialise in autism and neuro-developmental disorders, with access to the latest research to deliver quality leading edge clinical excellence.

Other developments
The charity is looking to expand its Community Connection Service into neighbouring counties, recognising that the offering, which is currently restricted to Dorset, has a wider appeal and can support more families and individuals in need of support.

We are also developing our support for autistic people in the workplace, be this through helping identify opportunities for job seekers or through supporting employers to optimise the benefits from increasing the diversity in their workforces. Plans are in place to hold an event, Autism Works, to educate employers on the possibilities of employing autistic personnel.

Administrative Details
Autism Wessex is a company limited by guarantee (Company number 2506982) and a registered charity (Charity number 1000792).
Registered office: Parley 2, Portfield School, Parley Lane, Christchurch, Dorset BH23 6BP

Trustees

The Trustees of the charity during the year and to the date of signing are as follows:

Mr J Brazier	Appointed 6 February 2020.
Ms G Crouch	Appointed 30 April 2018.
Mr H Dampney	Appointed 19 November 2018.
Mr M Farrell	Appointed 11 December 2017.Chair since 19 November 2018.
Mr H Nash	Appointed 3 September 2018.Vice chair since 8 February 2021.
Ms J Shield	Appointed 1 August 2019.
Mr R Strachan	Appointed 30 April 2019.
Ms M Das	Appointed 4 September 2020.
Mr M Brosnan	Appointed 19 October 2020.
Mr A Willshire	Appointed 17 December 2020.

Trustees who left during the year

Mr A Trevett	*Resigned 6 April 2020.*
Mr J Beebee	*Resigned 6 April 2020.*
Mr M James	*Resigned 19 October 2020.*
Mrs E Eager	*Appointed 23 July 2020. Resigned 10 March 2021.*

Chief Executive Officer
Siún Cranny

Solicitors
Paris Smith LLP, 1 London Rd, Southampton SO15 2AE

Bankers
National Westminster Bank plc, 42 Southbourne Grove, Bournemouth BH6 3RT

Auditors
Rothmans Audit LLP, Avebury House, 6 St Peter Street, Winchester, Hampshire SO23 8BN

Structure, Governance and Management

Autism Wessex is an incorporated charity governed by its Articles of Association dated 19 November 2018. The minimum number of trustees prescribed by the Articles is six; currently there are ten trustees.

Trustees may be appointed at any time by resolution of trustees, who are also the members of the charity. Trustees hold office for three years, subject to the terms of the Articles of Association. A trustee may be re-appointed for a further term in office up to a maximum of three terms of three years. They are subsequently eligible for re-appointment after the second anniversary of their retirement. This provision, which was adopted at the Annual General Meeting on 19 November 2019, provides for progressive refreshing of the Board and acknowledges the recommendation in the Charity Governance Code for smaller charities that trustees should be appointed for an agreed length of time.

The Chairman of the Board of Trustees is elected by the Board at the first meeting following an Annual General Meeting. The Board of Trustees meets quarterly and is supported by the Finance and Audit Committee, the Practice and Standards Committee, Portfield School Governing Body and the Nominations Committee. All are accountable to the Board and have delegated powers and responsibilities, which are specified in their terms of reference.

Prospective trustees are interviewed to assess their suitability for a trustee position and are invited to attend a Board meeting before formal consideration of their appointment. A comprehensive induction programme is implemented for each trustee, including face-to-face and on-line training, visits to services, mentoring and continuing support from the Chairman, other Board members and the Executive. All trustees are required to undertake safeguarding training.

Daily operational running of Autism Wessex, including finance, human resources and service-related activity, is delegated to the Chief Executive Office (CEO) based at the Charity Hub in Christchurch.

The trustees of the charity are volunteers and receive no remuneration. The pay and remuneration of the charity's CEO are set by the Board of Trustees. Some employees are subject to national pay scales.

Trustee indemnity

As permitted by the Articles of Association, the trustees have the benefit of an indemnity, which is a qualifying third party indemnity provision as defined by Section 234 of the Companies Act 2006. The charity holds directors' and officers' liability insurance.

Trustees' Responsibilities

The trustees (who are also directors of Autism Wessex for the purposes of company law) are responsible for preparing the trustees' annual report, which includes the strategic report and financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of a charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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 (FRS102);
- make judgements and accounting 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;
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue in business.



The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements on the website.

The trustees have adopted the provisions of the Charities SORP (FRS102 – 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 Second Edition (effective 1 January 2019) in preparing the annual report and financial statements of the charity.

The accounts have been prepared in accordance with the Companies Act 2006.

Members of the charity are limited to the serving members of the volunteer Board of Trustees at any given time, who are limited to a guarantee of £1 each in the event of the charity being wound up.

Statement as to disclosure of information to auditors

The members of the Board of Trustees who were in office on the date of approval of these financial statements have confirmed that, as far as they aware, there is no relevant audit information of which the auditors are unaware. Each member of the Board has confirmed that they have taken all reasonable steps that they ought to have taken as members of the Board in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Approved on behalf of the trustees

Malcolm Farrell
Chairman

Date: ..... 18 October 2021

Independent Auditors Report



Opinion

We have audited the financial statements of Autism Wessex ('the charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report and the strategic report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the director's report or the strategic report included within the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

- the financial statements are not in agreement with the accounting records and returns; or

- certain disclosures of trustees' remuneration specified by law are not made; or

- we have not received all the information and explanations we require for our audit.

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

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

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The extent to which the audit was considered capable of detecting irregularities including fraud

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the charitable company through discussions with the trustees and other management, and from our knowledge and experience of the charities sector;

• we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, care legislation, schools legislation, safeguarding legislation, data protection, employment, environmental and health and safety legislation;

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

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
• making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

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

To address the risk of fraud through management bias and override of controls, we:

• performed analytical procedures to identify any unusual or unexpected relationships;

• tested journal entries during the year and at the year-end to identify unusual transactions;

• assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1.18 were indicative of potential bias;

• investigated the rationale behind significant or unusual transctions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

• agreeing financial statement disclosures to underlying supporting documentation;

• reading the minutes of meetings of those charged with governance;

• enquiring of management as to actual and potential litigation and claims;

• reviewing correspondence with relevant regulators, including OFSTED, CQC and the Environment Agency and the company's legal advisors; and

• reviewed legal and professional expenditure incurred in the year.

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

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

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

Use of our report

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

Susan Sullivan FCA (Senior Statutory Auditor)

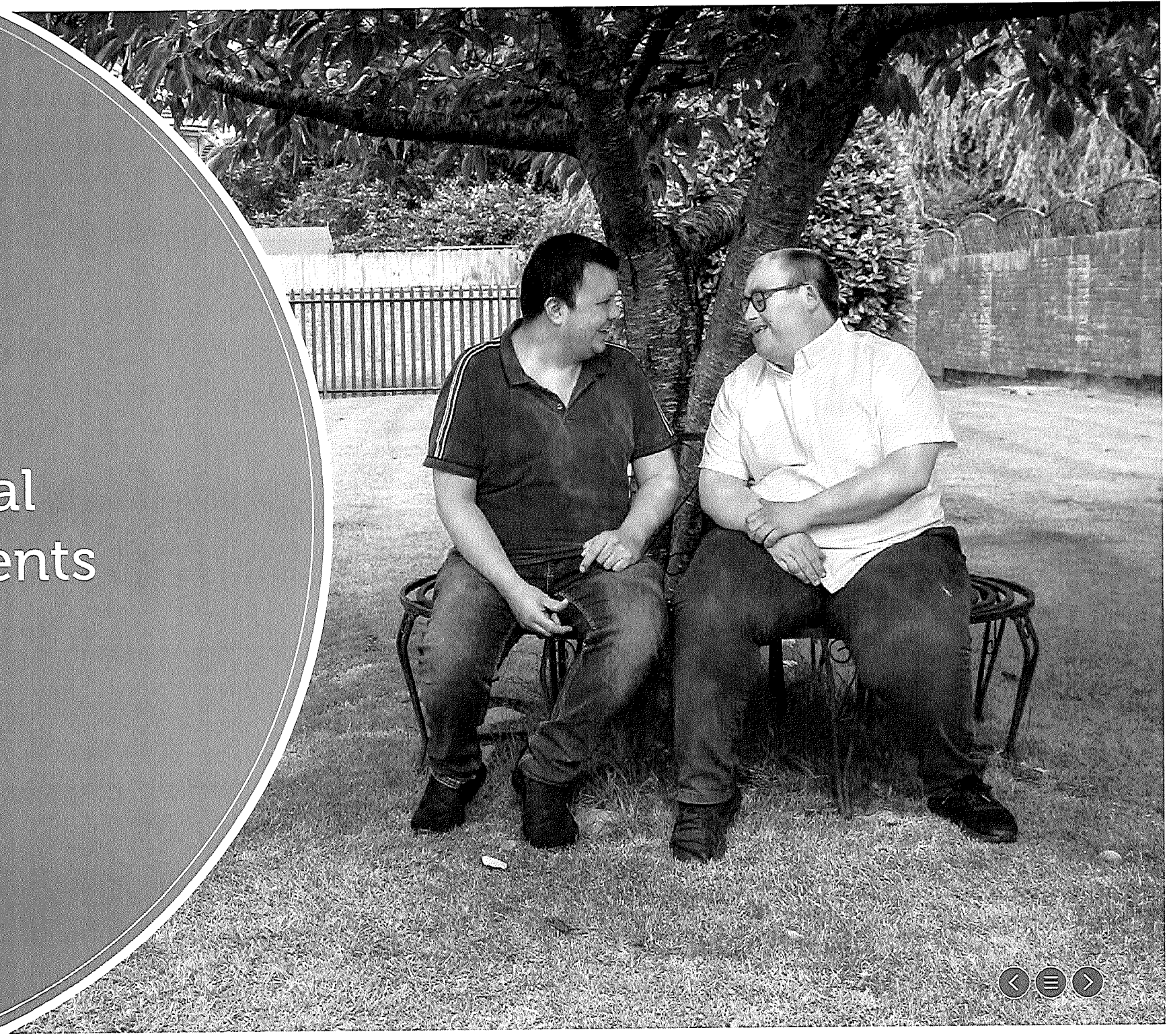
For and on behalf of Rothmans Audit LLP, Statutory Auditors

Avebury House, St Peter Street, Winchester, Hampshire, SO23 8BN

S A Sullivan FCA

Date: 3 November 2021

Financial Statements



Statement of Financial Activities — Year Ended 31 March 2021

	Notes	Unrestricted Funds (£)	Restricted Funds (£)	2021 Total Funds (£)	2020 Total Funds (£)
Income					
Donations and legacies	2	285,038	68,189	353,227	187,791
Charitable activities	3	10,981,244	258,841	11,240,085	10,030,266
Total income		**11,266,282**	**327,030**	**11,593,312**	**10,218,057**
Expenditure					
Raising funds	5	153,020	-	153,020	161,882
Charitable activities	6	10,149,854	410,411	10,560,265	9,649,272
Total expenditure		**10,302,874**	**410, 411**	**10,713,285**	**9,811,154**
NET INCOME		**963,408**	**(83,381)**	**880,027**	**406,903**
Transfers between funds		(22,178)	22,178	-	-
Net movement in funds for the year		**941,230**	**(61,203)**	**880,027**	**406,903**
RECONCILIATION OF FUNDS					
Total funds brought forward	16	10,394,352	2,264,950	12,659,302	12,252,399
Total funds carried forward	**16**	**11,335,582**	**2,203,747**	**13,539,329**	**12,659,302**

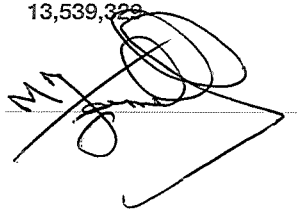
Income and Expenditure Account — Year Ended 31 March 2021

	Notes	2021 (£)	2020 (£)
INCOME		11,593,312	10,218,057
General expenses		(10,713,285)	(9,811,052)
Operating surplus / (deficit)		880,027	407,005
Interest payable and similar charges		-	(102)
SURPLUS FOR THE YEAR		880,027	406,903
ANALYSIS OF SURPLUS			
Unrestricted funds		963,408	378,627
Restricted funds		(83,381)	28,276
SURPLUS FOR THE YEAR		880,027	406,903

Balance Sheet as at 31 March 2021

	Notes	2021 (£)	2020 (£)
Fixed assets			
Tangible assets	11	10,122,865	11,198,567
		10,122,865	**11,198,567**
Current assets			
Debtors	12	751,812	605,931
Cash at bank and in hand		3,895,422	2,007,558
		4,647,234	**2,613,489**
Creditors: Amounts falling due within one year	13	**(1,040,770)**	**(752,754)**
Net current assets		**3,606,464**	**1,860,735**
Total assets less current liabilities		13,729,329	13,059,302
Creditors: Amounts falling due after more than one year	14	(100,000)	(100,000)
Provisions for liabilities	15	(90,000)	(300,000)
Net assets		**13,539,329**	**12,659,302**
Funds			
General unrestricted funds	16	2,591,667	2,385,126
Fixed asset reserve	16	6,919,967	6,816,550
Revaluation reserve	16	1,066,612	1,142,676
Covid-19 contingency reserve	16	550,000	50,000
Chris Page Centre		207,336	-
Unrestricted funds		**11,335,582**	**10,394,352**
Restricted funds	16	2,203,747	2,264,950
		13,539,329	**12,659,302**

The financial statements were approved and authorised for issue by the directors on 18 October 2021 and signed on their behalf by:



Company Number: 2506982

Malcolm Farrell, Chairman

Cash Flow Statement — Year Ended 31 March 2021

	2021		2020	
	(£)	(£)	(£)	(£)
Net cash generated/ (used) from operating activities (Note 1)		1,033,354		632,768
Cash flow from investing activities				
Purchase of tangible assets	(324,267)		(177,232)	
Sale of tangible assets	1,178,777			
Net cash provided by / (used in) investing activities		854,510		(177,232)
Cash flow from financing activities				
Repayment of loans	-	-	-	-
Interest paid	-		(102)	
Net cash (used) / generated in financing activities		-		(102)
Net increase / (decrease) in cash and cash equivalents		1,887,864		455,434
Cash and cash equivalents at the beginning of the year		2,007,558		1,552,124
Cash and cash equivalents at the end of the year		3,895,422		2,007,558

Notes to the Cash Flow Statement for the Year Ended 31 March 2021

1. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 (£)	2020 (£)
Net income	880,027	406,903
Net interest expense	-	102
Depreciation of tangible assets	221,192	223,922
Gain on disposal of tangible assets	-	-
Working capital movements:		
- Decrease / (increase) in debtors	(145,881)	(61,624)
- (Decrease) / increase in creditors	78,016	63,465
Net cash inflow/ (outflow) from operating activities	**1,033,354**	**632,768**

2. Analysis of changes in net debt

	At start of year (£)	Cash-flow (£)	At end of year (£)
Cash at bank and in hand	2,007,558	1,887,864	3,895,422
Total	**2,007,558**	**1,887,864**	**3,895,422**

Notes to the Financial Statements



1 Accounting Policies

1.1 General information

Autism Wessex is a company limited by guarantee and is incorporated in England and Wales. The charitable company is a public benefit entity. The address of its registered office is Parley 2, Portfield School, Parley Lane, Christchurch, Dorset, BH23 6BP.

1.2 Accounting convention

These financial statements have been prepared on a going concern basis under the historical cost convention modified to include the revaluation of freehold land and buildings, and comply with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ('FRS102') and the Companies Act 2006. In preparing the financial statements the Charity follows best practice as set out in "Charities SORP (FRS 102) Second Edition" effective 1 January 2019. Autism Wessex constitutes a public benefit entity as defined by FRS102.

The charitable company meets its day to day working capital requirements through its bank facilities. The charitable company's forecasts and projections, taking account of a reasonable assessment of possible changes in the funding and operating environment, show that the charitable company should be able to operate within the level of its current facilities. After making enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

1.3 Functional and presentation currency

The charitable company's functional and presentation currency is the pound sterling.

1.4 Funds accounting

Funds held by the Charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.5 Fees receivable

Fees receivable represents the amount invoiced for the provision of services which fall within the company's ordinary activities. Fee income is recognised on a straight-line basis over the period in which the services are delivered.

1.6 Donations and gifts

Voluntary income received by way of donations and gifts to the Charity is included in full in the statement of financial activities when receivable. Intangible income is not included unless it represents goods or services, which would have otherwise been purchased. Gifts in kind are included at market value and as resources expended at the same value when distributed.

1.7 Grants receivable

Grants, including grants for the purchase of fixed assets and government grants, are recognised in full in the statement of financial activities in the year in which they are receivable unless they are subject to specified future performance-related conditions in which case they are recognised in income only when the performance-related conditions are met.

1.8 Investment income

Investment income is accounted for in the period in which the Charity is entitled to receipt.

1.9 Fundraising costs

These include the salaries, direct expenditure and overhead costs of the staff who promote fund-raising, including events together with an apportionment of central costs.

1.10 Charitable expenditure

Charitable expenditure are all those costs relating to service deliverance in accordance with the Charity's objectives together with an apportionment of central costs. The method of apportionment for support costs uses the most appropriate basis in each case, as specified in the notes to these accounts.

1.11 Governance costs

Includes those costs associated with meeting the constitutional and statutory requirements of the Charity and includes the audit fees and costs linked to the strategic management of the Charity.

1.12 Operating Leases

Rentals applicable to operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

1.13 Tangible Fixed assets

The charity categorises its tangible fixed assets between the following asset types:

- Freehold land and buildings (Portfield School campus)
- Freehold land and buildings (community properties)
- Premises improvements
- Fixtures and fittings
- Motor vehicles
- Computer equipment

Tangible fixed assets are stated at cost (or deemed cost for community properties held at valuation at the date of transition to FRS102) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price and costs directly attributed to bringing the asset to its working condition for its intended use.

The Portfield School campus is revalued on a regular basis with the last revaluation having been undertaken as at 31 March 2016.

Tangible fixed assets are stated at cost or valuation less accumulated depreciation.

Depreciation is calculated to write off the cost or deemed cost of tangible fixed assets over their estimated useful lives as follows:-

- Freehold land and buildings - 2% straight line on buildings only; land is not depreciated
- Motor vehicles - 20% straight line method per annum
- Computer equipment - 25% straight line method per annum
- Fixtures and fittings - 16.7% straight line method per annum

At each reporting period end date, the Charity reviews the carrying amounts of its tangible fixed 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).

1.14 Pensions

The pension cost charge represents the contributions payable to the Teachers' Pension Scheme, an insured group personal pension scheme and the new government auto-enrolment scheme. The Charity has no liability under the schemes other than for the payment of those contributions. The pension schemes' arrangement enables the Charity to comply with the requirements of stakeholder pension provisions.

The Teachers' Pension Scheme is a multi-employer plan. Where it is not possible for the charitable company to obtain sufficient information to enable it to account for the plan as a defined benefit plan, it accounts for the plan as a defined contribution plan.

The government auto-enrolment plan is a defined contribution plan. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet.

1.15 Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.16 Financial instruments

The charitable company has financial assets and financial liabilities of a kind that qualify as basic financial instruments in accordance with FRS102. Basic financial instruments are initially recognised at the transaction value, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

Concessionary loans are initially accounted for at the amount received and the carrying value is subsequently adjusted for any accrued interest payable.

1.17 Provisions for Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.18 Critical accounting judgements and estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(i) Multi-employer defined benefit pension scheme.

Certain employees participate in the Teachers' Pension Scheme which is a multi-employer defined pension scheme. The charitable company does not have any commitment to make good any actuarial deficit, nor is it entitled to benefit from any surplus funding. In the judgement of the trustees, the charitable company does not have sufficient information on the assets and liabilities of the scheme and does not have sufficient information to be able to reliably account for its share of the defined benefit obligation and plan assets. Therefore, the scheme is accounted for as a defined contribution scheme

(ii) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates based on future investments, economic utilisation and physical condition of the assets.

2. Donations And Legacies

	Unrestricted (£)	Restricted (£)	2021 (£)	2020 (£)
Donations	37,895	68,189	106,084	178,529
Legacies	247,143	-	247,143	9,262
	285,038	**68,189**	**353,227**	**187,791**

In 2020 the charity received £54,223 of unrestricted donations and £124,306 of restricted donations. All income from legacies was unrestricted.

3. Income from Charitable Activities

	Unrestricted (£)	Restricted (£)	2021 (£)	2020 (£)
Fees	10,981,244	146,904	11,128,148	10,026,526
Covid testing & infection control grants	-	111,937	111, 937	-
Training services	-	-	-	3,740
	10,981,244	**258,841**	**11,240,085**	**10,030,266**

In 2020 the charity received £102,442 of restricted fee income and £9,924,084 of unrestricted fee income. All income from training services was unrestricted. Restricted fee income relates to Government Grants received towards the operation of the Portfield School & Life skills site.

4. Net Income

This is stated after charging/(crediting):	2021 (£)	2020 (£)
Depreciation of tangible assets	221,192	223,922
Rentals payable under operating leases	50,336	115,741
Auditor's remuneration	14,633	13,800
Loss on fixed asset disposal	80,314	-

Auditor's Remuneration in 2021 consists of £10,608 (2020: £10,200) of fees due to Rothmans Audit LLP for the audit of the 2021 accounts plus £4,025 (2020: £3,600) of fees due to Rothmans LLP for the provision of accountancy services. Rothmans LLP is an associate of Rothmans Audit LLP.

5. Cost of Raising Funds

	Unrestricted (£)	Restricted (£)	2021 (£)	2020 (£)	Basis of Allocation
Salaries and associated costs	107,425	-	107,425	148,719	Actual
Fundraising costs	15,449	-	15,449	11,417	Actual
Central costs	30,146	-	30,146	1,746	Use of services & staff.
	153,020	**-**	**153,020**	**161,882**	

In 2020 all costs of raising funds were unrestricted.

6. Charitable Activities - Current Year

	Children and Education Services (£)	Social Care Services (£)	Chris Page Centre (£)	Total 2021 (£)	Basis of Allocation
RESTRICTED					
Charitable Activities	238,563	171,848	-	410,411	Actual
TOTAL RESTRICTED CHARITABLE ACTIVITIES	**238,563**	**171,848**	**-**	**410,411**	
UNRESTRICTED					
Charitable Activities	3,055,707	5,618,570	24,986	8,699,263	Actual
	3,055,707	**5,618,570**	**24,986**	**8,699,263**	
Support costs					
HR services	134,643	227,481	-	362,124	Staffing
Facilities costs	118,046	95,606	3,316	216,968	Property use
IT support	71,447	120,711	-	192,158	Key IT use & support
Insurance	47,159	61,389	741	109,289	Actual & use of services
Governance costs	126,626	165,588	2,498	294,712	Use of services & staff
Finance costs	87,923	144,480	1,123	233,526	Use of services & staff
Other central costs	17,004	24,810	-	41,814	Use of services & staff
	602,848	**840,065**	**7,678**	**1,450,591**	
TOTAL UNRESTRICTED CHARITABLE ACTIVITIES	**3,658,555**	**6,458,635**	**32,664**	**10,149,854**	
TOTAL CHARITABLE ACTIVITIES	**3,897,118**	**6,630,483**	**32,664**	**10,560,265**	

During FY2021, the charity reanalysed its support costs and identified additional departments, such as Finance and Facilities. The above table shows the analysis of expenditure using the current metrics and the comparative support costs analysis from FY2020 is included on the next page for reference.

6. Charitable Activities - Prior Year Comparatives

	Children and Education Services (£)	Social Care Services (£)	Advocacy (£)	Total 2020 (£)	Basis of Allocation
RESTRICTED					
Charitable Activities	106,389	1,350	-	107,739	Actual
Depreciation	52,902	37,831	-	90,733	Actual
	159,291	**39,181**	-	**198,472**	
Support Costs					
Other central costs	-	-	-	-	Use of services & staff
	-	-	-	-	
TOTAL RESTRICTED CHARITABLE ACTIVITIES	**159,291**	**39,181**	-	**198,472**	
UNRESTRICTED					
Charitable Activities	2,992,793	5,262,805	64,346	8,319,944	Actual
	2,992,793	**5,262,805**	**64,346**	**8,319,944**	
Support Costs					
HR services	79,914	175,295	2,578	257,787	Staffing
IT Support	33,821	33,131	2,071	69,023	Key IT use & support
Insurance	28,389	57,959	193	86,541	Actual & use of services
Other central costs	244,425	318,321	5,685	568,431	Use of services & staff
Governance costs	6,787	8,839	158	15,784	Use of services & staff
Loan interest	44	57	1	102	Use of services
Depreciation	86,927	45,919	342	133,188	Actual & use of services
	480,307	**639,521**	**11,028**	**1,130,856**	
TOTAL UNRESTRICTED CHARITABLE ACTIVITIES	**3,473,100**	**5,902,326**	**75,374**	**9,450,800**	
TOTAL CHARITABLE ACTIVITIES	**3,632,391**	**5,941,507**	**75,374**	**9,649,272**	

7. Staff Cost

	2021 (£)	2020 (£)
Wages and salaries	7,135,900	6,758,910
Social security costs	616,174	511,275
Defined contribution pension costs (includingTeacher's Pension Scheme)	290,168	211,035
	8,042,242	**7,481,220**

Emoluments of employees earning over £60,000 per annum, excluding employer pension contributions, fell within the following ranges:

	2021	2020
£60,001-£70,000	2	-
£70,001-£80,000	-	-
£80,001-£90,000	1	-
£90,001-£100,000	1	1

The average number of employees was	2021	2020
Average head count	366	384
	366	**384**

The Board of Trustees, who are the charitable company's directors, the Senior Leadership Group and Senior Management, comprise the key management personnel of the charitable company. The total of employee benefits of key management personnel was £656,761 (2020: £556,453).

4 employees received payments on termination of employment totalling £14,415. (2020: 4 employees £28,006). This was paid in the year, and charged as an expense in the statement of financial activities.

Pension contributions outstanding at the year-end totalled £44,207 (2020: £35,669).

8. Transactions with Trustees

No Trustee received any remuneration from the charitable company during the year (2020: £nil). No trustees received reimbursement for out of pocket expenses (2020: £268 reimbursed to 3 Trustees). No expenses were paid to third parties on behalf of Trustees (2020: £nil). No Trustee received payment for professional or other services supplied to the charitable company (2020: £nil). Donations of £84 were received from Trustees in the year (2020: £Nil).

9. Indemnity Insurance

Indemnity insurance was renewed this year as approved by the Charity Commission.

10. Taxation

The Charity is registered with the Charity Commission and, because of the tax-exempt status afforded, there is no liability to corporation tax on the results for the year.

11. Tangible Assets

	Freehold Properties (£)	Motor Vehicles (£)	Fixtures, fittings and equipment (£)	Total (£)
Cost				
1 April 2020	11,493,692	228,999	792,108	12,514,799
Additions	210,454	18,991	94,822	324,267
Disposals	(1,274,492)	(12,725)	(19,206)	(1,306,423)
31 March 2021	**10,429,654**	**235,265**	**867,724**	**11,532,643**
Depreciation				
1 April 2020	604,403	209,394	502,435	1,316,232
Charge for the year	113,333	13,096	94,763	221,192
Elimination on disposal	(87,664)	(12,725)	(27,257)	(127,646)
31 March 2021	**630,072**	**209,765**	**569,941**	**1,409,778**
Net book value				
31 March 2021	**9,799,582**	**25,500**	**297,783**	**10,122,865**
31 March 2020	**10,889,289**	**19,605**	**289,673**	**11,198,567**

The Charity has two classes of freehold properties – its community properties and the Portfield School campus.

The community properties were valued as at 1 April 2014 by Goadsby & Harding. The charitable company applied the transitional arrangements of Section 35 of FRS102 and used this valuation as deemed cost going forward. The properties are being depreciated from the valuation date. As the assets are depreciated or sold an appropriate transfer is made from the revaluation reserve to the unrestricted funds.

The Portfield School campus was revalued as at 31 March 2016 by Goadsby & Harding on a depreciated replacement cost valuation basis.

The historical cost of Portfield School is £6,001,978 and the historical cost of the community properties is £3,701,036.

Included within freehold property is land of £4,874,250 which is not depreciated.

11. Tangible Assets (continued)

Freehold Properties

	At 1 April 2020 (£)	Additions in year (£)	Disposals in year (£)	At 31 March 2021 (£)
Portfield School incl. Therapy Pool	6,443,387	210,454	-	6,653,841
Magdalen Lane	430,000	-	-	430,000
High Croft/Valley View	704,080	-	(704,080)	-
Middle Path, Crewkerne	380,342	-	-	380,342
Manor Road, Christchurch	457,500	-	-	457,500
Rose Cottage, Bransgore	570,412	-	(570,412)	-
Penny Farthing House	612,938	-	-	612,938
Greenways	619,249	-	-	619,249
Barn Close	588,028	-	-	588,028
Higher Ground	687,756	-	-	687,756
TOTAL	**11,493,692**	**210,454**	**(1,274,492)**	**10,429,654**

12. Debtors

	2021 (£)	2020 (£)
Trade Debtors	344,854	448,356
Other Debtors	1,691	12,958
Prepayments & Accrued Income	405,267	144,617
	751,812	**605,931**

13. Creditors: Amounts falling due within one year

	2021 (£)	2020 (£)
Trade Creditors	179,522	128,568
Taxation & social security	175,699	121,212
Other Creditors	97,045	124,119
Accruals	174,817	96,727
Deferred Income	413,697	282,128
	1,040,770	**752,754**

Deferred income relates to fees received in advance for school fees and adult residential care.
The proportion of the fees relating to the next accounting period have been deferred.

	2021 (£)	2020 (£)
As at 1 April 2020	282,128	241,680
Amount released to income from charitable activities	(282,128)	(241,680)
Amount deferred in year	413,687	282,128
As at 31 March 2021	**413,687**	**282,128**

14. Loans

	2021 (£)	2020 (£)
Other loans	100,000	100,000
	100,000	**100,000**

The other loan is an interest free loan from the Talbot Village Trust granted during the year ending 31 March 2014. Security is held over Greenways and should the property cease to be used for charitable activities it would be due for repayment. The Trustees consider this to be a concessionary loan as it is for the furtherance of the objects of the charitable company and the Talbot Village Trust.

15. Provisions for Liabilities

	2021 (£)	2020 (£)
As at 1 April 2020	300,000	250,000
Provided in Year	90,000	50,000
Released in Year	(300,000)	-
As at 31 March 2021	**90,000**	**300,000**

Provisions for liabilities as at 31 March 2020 represented the Trustees estimate of the anticipated expense to the charitable company in respect of sleep-in back pay to that date. Following the Supreme Court ruling on 19 March 2021, which upheld that sleep-in shifts are not working time for NMW purposes, this provision has now been released in full.

Provisions for liabilities as at 31 March 2021 relate to potential penalties for late filing of the charity's ESOS assessment.

.

16. Total Funds — Current Year

	At 1 April 2020 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31 March 2021 (£)
Restricted Funds					
Portfield School — Buildings	1,746,172	-	(71,519)	104,699	1,779,352
Portfield School — Fixtures & Fittings	-	-	(192)	12,579	12,387
Adult Services — Buildings	376,029	-	(37,831)	-	338,198
Adult Services — Fixtures & Fittings	-	-	(616)	6,965	6,349
Employability	10,662	-	-	-	10,662
Therapy equipment & IT	2,721	-	(2,721)	-	-
Education & Skills Funding	18,974	146,904	(148,463)	-	17,415
Barnes Lane Activities	202	-	-	-	202
Childwick Trust Horse Riding	10,800	-	-	-	10,800
Portfield School Bikeability	4,153	-	(4,705)	552	-
Sensory Multi-Use Games Area	55,865	27,500	-	(83,365)	-
Portfield School Model Classroom	15,101	950	-	-	16,051
Trampolines — Bouncing for Brilliance	3,240	9,339	-	(12,579)	-
Forest School	2,925	1,166	(963)	-	3,128
Volunteer Co-Ordinator	8,106	-	-	-	8,106
COVID support	10,000	-	(10,000)	-	-
Portfield School Playground	-	21,334	-	(21,334)	-
Higher Ground Cabin	-	7,500	(223)	(6,965)	312
Infection Control	-	96,850	(113,747)	16,897	-
Testing	-	7,327	(6,542)	-	785
Workforce	-	7,760	(12,489)	4,729	-
Other	-	400	(400)	-	-
Total restricted funds	**2,264,950**	**327,030**	**(410,411)**	**22,178**	**2,203,747**

16. Total Funds — Current Year (Continued)

	At 1 April 2020 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31 March 2021 (£)
Unrestricted funds	2,385,126	11,026,282	(10,121,211)	(698,530)	2,591,667
Designated funds					
Fixed asset reserve	6,816,550	-	(98,999)	202,416	6,919,967
Revaluation reserve	1,142,676	-	-	(76,064)	1,066,612
Covid-19 contingency reserve	50,000	-	(50,000)	550,000	550,000
Chris Page Centre	-	240,000	(32,664)	-	207,336
Total unrestricted funds	10,394,352	11,266,282	(10,302,874)	(22,178)	11,335,582
Total funds	12,659,302	11,593,312	(10,713,285)	-	13,539,329

16. Total Funds — Prior Year Comparatives

	At 1 April 2019 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31 March 2020 (£)
Restricted Funds					
Portfield School — Buildings	1,810,584	-	(64,376)		1,746,172
Adult Services — Buildings	413,860	-	(37,831)		376,029
Employability	18,740	-	(8,078)		10,662
Therapy equipment & IT	5,000	-	(2,279)		2,721
Education & Skills Funding	-	102,442	(76,628)	(6,840)	18,974
Barnes Lane Activities	-	1,365	(1,163)		202
Childwick Trust Horse Riding	-	13,500	(2,700)		10,800
Portfield School Bikeability	-	9,446	(3,294)	(1,999)	4,153
Sensory Multi-Use Games Area	-	58,500	-	(2,635)	55,865
Portfield School Model Classroom	-	15,101	-		15,101
Trampolines — Bouncing for Brilliance	-	3,240	-		3,240
Forest School	-	4,000	(1,075)		2,925
Volunteer Co-Ordinator	-	8,106	-		8,106
COVID support	-	10,200	(200)		10,000
Portfield School — General	-	848	(848)		-
Total restricted funds	**2,248,148**	**226,748**	**(198,472)**	**(11,474)**	**2,264,950**
Unrestricted funds	8,861,575	9,991,309	(9,612,682)	(6,855,076)	2,385,126
Designated funds					
Fixed asset reserve	-	-	-	6,816,550	6,816,550
Covid-19 contingency reserve	-	-	-	50,000	50,000
Revaluation reserve	1,142,676	-	-		1,142,676
Total unrestricted funds	**10,004,251**	**9,991,309**	**(9,612,682)**	**11,474**	**10,394,352**
Total funds	**12,252,399**	**10,218,057**	**(9,811,154)**	**-**	**12,659,302**

16. Total Funds — Description of Funds

Restricted Funds

Portfield School — Buildings
This fund represents the donations received for and expensed on the Parley Site Buildings, less depreciation on those assets.

Adult Services — Buildings
This fund represents the donations received for and expensed on Adult Services Residential Homes.

Employability
This fund represents grants received to fund an internship for students attending the Life Skills programme.

Therapy equipment and IT
This fund represents donations received for therapy and IT equipment at Portfield School.

Education and Skills Funding
This fund represents grants received for the benefit of pupils at Portfield School, such as pupil premium, sport premium and EFA capital grants.

Barnes Lane Activities
This fund represents grants received to provide additional activities for residents at Barnes Lane.

Childwick Trust Horse Riding
This fund represents grants received to establish a Horse Riding Therapy programme to benefit all of the charity' s service users.

Portfield School Bikeability
This fund represents grants received to establish a Wheels Workshop and provide Bikeability training to pupils at Portfield School and its Life Skills service.

Sensory Multi-Use Games Area
This fund represents donations received towards the creation of a SMUGA at Portfield School.

Portfield School Model Classroom
This fund represents donations received towards the creation of a Model Classroom at Portfield School.

Trampolines — Bouncing for Brilliance
This fund represents donations received towards the purchase of three trampolines for pupils at the Portfield School and Life Skills site.

Forest School
This fund represents income received towards the operation of a forest school for pupils at Portfield School.

Volunteer Co-Ordinator
This fund represents donations received for the employment of a volunteer co-ordinator.

COVID support
This fund represents grants received to provide support to care workers, school staff and school pupils and their families during the Covid-19 pandemic.

Portfield School Playground
This fund represents donations received for new playground equipment at Portfield School.

Portfield School — Fixtures and Fittings
This fund represents the donations received for and expensed on the Children's Services Fixtures Fittings & Equipment, less depreciation on those assets.

Adult Services — Fixtures and Fittings
This fund represents the donations received for and expensed on the Adult Services Fixtures Fittings & Equipment, less depreciation on those assets.

Higher Ground Cabin
This fund represents donations received for the construction of a garden cabin at Higher Ground.

Infection control
This fund represents infection control grants received in respect of the residential living facilities operated by the Charity.

Testing & Workforce Grants
These funds represents grants received to facilitate testing of residents and care workers respectively, during the Covid-19 pandemic.

Other
These funds represent other restricted donations received by the Charity and expended in the period.

Designated funds

Fixed Assets
This fund represents the net book value of tangible fixed assets, except for those already held within restricted or revaluation reserves.

Covid-19 Contingency
This fund has been allocated to hold contingency funding to enable the Charity to respond to the Covid-19 outbreak.

Revaluation Reserve
This fund represents the historic accumulated revaluation gains on the fixed assets.

Chris Page Centre
This fund has been allocated to hold funding received from a legacy left by Mr Page, which the Charity intends to use to develop a new Chris Page Centre.

17. Analysis of Total Assets Between Funds – Current Year

	Fixed Assets	Net Current Assets/ (liabilities) (£)	Provisions & Long Term Liabilities (£)	Total as at 31 March 2021 (£)
Restricted Funds				
Portfield School — Buildings	1,779,352	-		1,779,352
Portfield School — Fixtures & Fittings	12,387	-		12,387
Adult Services — Buildings	338,198	-		338,198
Adult Services — Fixtures & Fittings	6,349	-		6,349
Employability	-	10,662		10,662
Education & Skills Funding	-	17,415		17,415
Barnes Lane Activities	-	202		202
Childwick Trust Horse Riding	-	10,800		10,800
Portfield School Model Classroom	-	16,051		16,051
Forest School	-	3,128		3,128
Volunteer Co-Ordinator	-	8,106		8,106
Higher Ground Cabin	-	312		312
Testing	-	785		785
Total restricted funds	**2,136,286**	**67,461**	**-**	**2,203,747**
Unrestricted funds	-	2,781,667	(190,000)	2,591,667
Designated funds				
Fixed asset reserve	6,919,967	-	-	6,919,967
Revaluation reserve	1,066,612	-	-	1,066,612
Covid-19 contingency reserve	-	550,000	-	550,000
Chris Page Centre	-	207,336	-	207,336
Total unrestricted funds	**7,986,579**	**3,539,003**	**(190,000)**	**11,335,582**
Total funds	**10,122,865**	**3,606,464**	**(190,000)**	**13,539,329**

17. Analysis of Total Assets Between Funds – Prior Year Comparatives

	Fixed Assets	Net Current Assets/ (liabilities) (£)	Provisions & Long Term Liabilities (£)	Total as at 31 March 2020 (£)
Restricted Funds				
Portfield School — Buildings	1,746,172	-		1,746,172
Adult Services — Buildings	376,029	-		376,029
Employability	-	10,662		10,662
Therapy equipment & IT	-	2,721		2,721
Education & Skills Funding	-	18,974		18,974
Barnes Lane Activities	-	202		202
Childwick Trust Horse Riding	-	10,800		10,800
Portfield School Bikeability	-	4,153		4,153
Sensory Multi-Use Games Area	-	55,865		55,865
Portfield School Model Classroom	-	15,101		15,101
Trampolines - Bouncing for Brilliance	-	3,240		3,240
Forest School	-	2,925		2,925
Volunteer Co-Ordinator	-	8,106		8,106
COVID Support	-	10,000		10,000
Portfield School - General	-	-		-
Total restricted funds	**2,122,201**	**142,749**	**-**	**2,264,950**
Unrestricted funds	1,117,140	1,667,986	(400,000)	2,385,126
Designated funds				
Fixed asset reserve	6,816,550	-	-	6,816,550
Covid-19 contingency reserve	-	50,000	-	50,000
Revaluation reserve	1,142,676	-	-	1,142,676
Total unrestricted funds	**9,076,366**	**1,717,986**	**(400,000)**	**10,394,352**
Total funds	**11,198,567**	**1,860,735**	**(400,000)**	**12,659,302**

18. Operating Lease Commitments

At the balance sheet date, the company had the following minimum lease payments under non-cancellable operating leases for each of the following periods:

	Plant and Machinery		Land and Buildings	
	2021	2020	2021	2020
	(£)	(£)	(£)	(£)
Payments due:				
Not later than one year	10,580	39,479	9,600	11,105
Later than one and not later than 5 years	20,005	143	1,736	11,336
Later than five year	-	-	-	-
	30,585	39,622	11,336	22,441

19. Financial Instruments

	2021 (£)	2020 (£)
Financial assets that are debt instruments measured at amortised cost:		
Fees and sundry debtors	344,854	448,356
Cash at bank and in hand	3,895,422	2,007,558
	4,240,276	2,455,914
Financial liabilities measured at amortised cost:		
Other loans	100,000	100,000
Trade creditors	179,522	128,568
	279,522	228,568

20. Members' Liability

The Charity is a company limited by guarantee having no share capital. Each member undertakes to contribute such amount (not exceeding £1) as may be required in the event of the Charity being wound up.

21. Capital Commitments

There were no material capital commitments as at the balance sheet date.

22. Related Party Transactions

Transactions with Trustees are disclosed at Note 8. There were no other Related Party Transactions.

23. Control

The charitable company is controlled by its Trustees acting in concert.

24. Pension commitments and other post-retirement benefits

Defined contribution scheme

The charitable company operates a defined contribution pension scheme for non-teaching staff, together with the government auto-enrolment scheme. The assets of the schemes are held separately from those of the charitable company in independently administered funds.

Defined benefit scheme

The charitable company contributes to the Teachers' Pension Scheme for the benefit of its teaching staff, which is a defined benefit scheme. The assets of the scheme are administered by the Teachers' Pension Agency which instructs the company as to the level of contributions, with eligible employees making a tiered percentage contribution and employers' contributions made at a fixed rate of 16.48% until September 2019 and 23.68% thereafter. The company does not have any commitment to make good an actuarial deficit, nor is it entitled to benefit from surplus funding. Accordingly, the scheme is accounted for as if it is a defined contribution scheme.

25. Comparative Figures for the Statement of Financial Activities

	2020 Unrestricted Funds (£)	2020 Restricted Funds (£)	2020 Total Funds (£)
Income			
Donations	63,485	124,306	187,791
Charitable Activities	9,927,824	102,442	10,030,266
Total Income	**9,991,309**	**226,748**	**10,218,057**
Expenditure			
Raising funds	161,882	-	161,882
Charitable activities	9,450,800	198,472	9,649,272
Total Expenditure	**9,612,682**	**198,472**	**9,811,154**
NET INCOME	**378,627**	**28,276**	**406,903**
Transfers between funds	11,474	(11,474)	-
Net movement in funds for the year	**390,101**	**16,802**	**406,903**
RECONCILIATION OF FUNDS:			
Total funds bought forward	10,004,251	2,248,148	12,252,399
Total funds carried forward	**10,394,352**	**2,264,950**	**12,659,302**

Thank You

Back to the the start

Annual Report and Financial Statements

Year End 31 March 2021

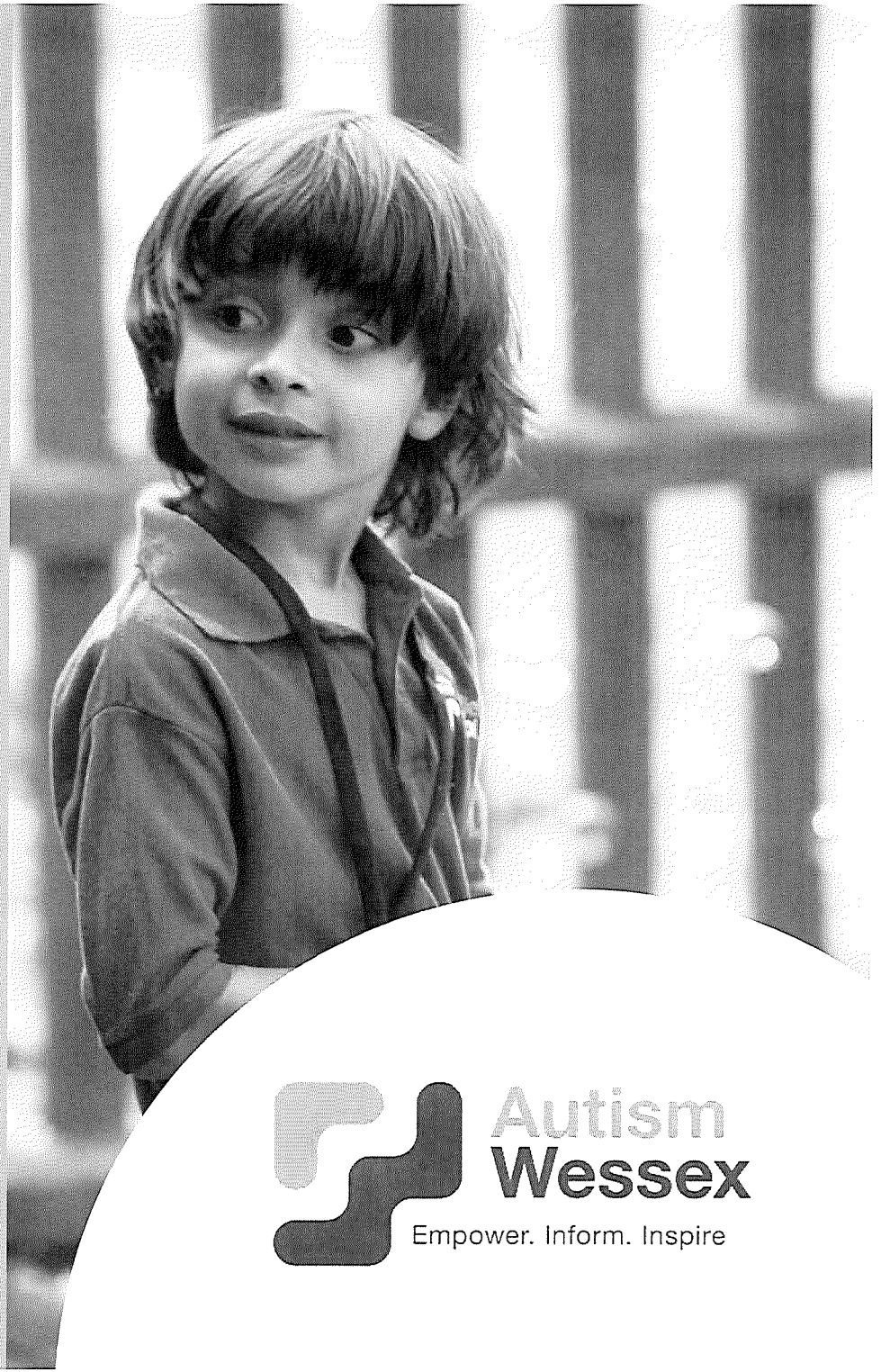
Call us: 01202 483360
Email us: enquiries@autismwessex.org.uk

Charity Hub Office, Portfield School
Parley Lane, Christchurch, BH23 6BP

bild Member

disability confident EMPLOYER

Autism Wessex | Company Number: 2506982 | Registered Charity Number: 1000792



Autism Wessex

Empower. Inform. Inspire