

**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**

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## **AUTISM UNLIMITED LIMITED**

### **Trustees' Annual Report for the year ended 31 March 2024**

### **Incorporating the Directors' and Strategic Report**

#### **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."

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##### **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

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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.

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##### **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.

###### **Showcasing talent:**

###### **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.

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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.



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### Trustees' Annual Report for the year ended 31 March 2024 Incorporating the Directors' and Strategic Report

- 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.



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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.

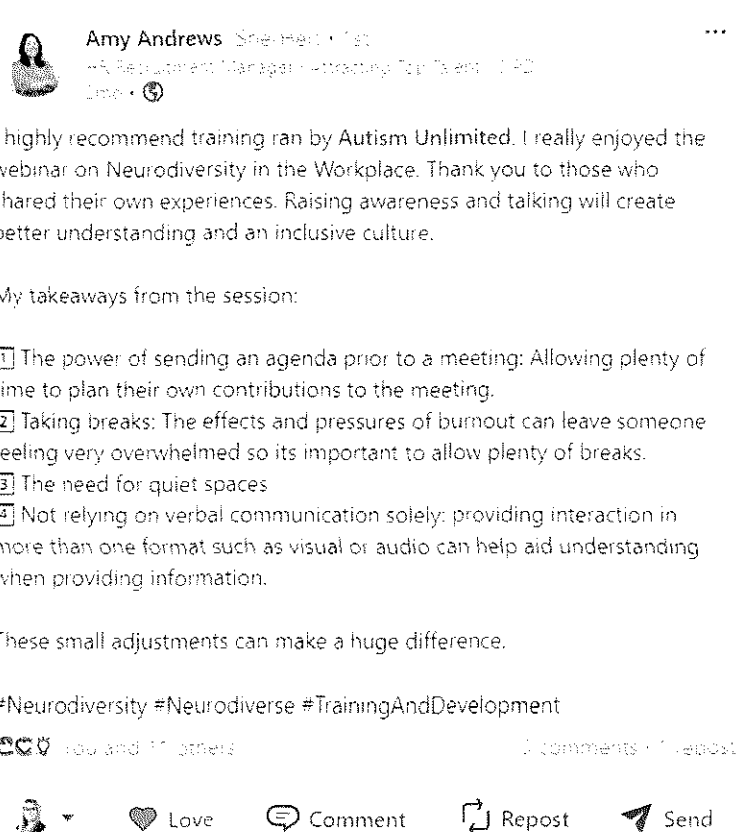
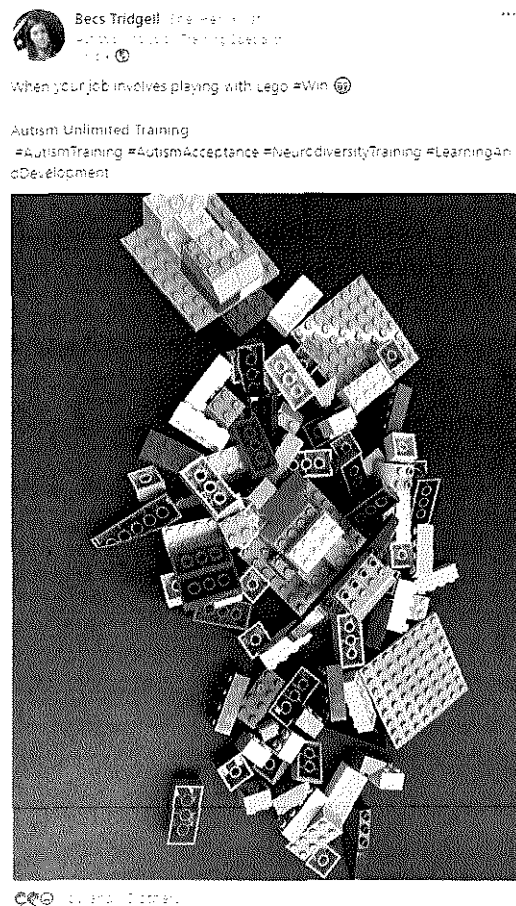
Our Board of Trustees and Executive Team are committed to re-aligning adult services to evolve so it can be sustainable for the future and continue to encourage people to be in the right environments, supporting them to live their best lives and have a positive presence in their communities.

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#### 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.

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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.

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##### **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.

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*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.

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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.

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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.



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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.

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##### **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.

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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

## **AUTISM UNLIMITED LIMITED**

### **Trustees' Annual Report for the year ended 31 March 2024**

#### **Incorporating the Directors' and Strategic Report**

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.

**AUTISM UNLIMITED LIMITED**  
**Trustees' Annual Report for the year ended 31 March 2024**  
**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 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

**AUTISM UNLIMITED LIMITED**  
**Trustees' Annual Report for the year ended 31 March 2024**  
**Incorporating the Directors' and Strategic Report**

**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 properly 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.

**AUTISM UNLIMITED LIMITED**  
**Trustees' Annual Report for the year ended 31 March 2024**  
**Incorporating the Directors' and Strategic Report**

**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.



## **AUTISM UNLIMITED LIMITED**

### **Trustees' Annual Report for the year ended 31 March 2024**

#### **Incorporating the Directors' and Strategic Report**

##### **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.

**AUTISM UNLIMITED LIMITED**  
**Trustees' Annual Report for the year ended 31 March 2024**  
**Incorporating the Directors' and Strategic Report**

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

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

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.

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

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:

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

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;

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

- 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](http://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**

		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Funds £</b>
	<b>Notes</b>				
<b>Income</b>					
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
<b>Total Income</b>		<b>13,686,721</b>	<b>788,534</b>	<b>14,475,255</b>	<b>12,608,787</b>
<b>Expenditure</b>					
Raising funds	6	54,651	-	54,651	56,840
Charitable activities	7	12,098,443	772,928	12,871,371	12,011,272
<b>Total expenditure</b>		<b>12,153,094</b>	<b>772,928</b>	<b>12,926,022</b>	<b>12,068,112</b>
<b>NET INCOME</b>		<b>1,533,627</b>	<b>15,606</b>	<b>1,549,233</b>	<b>540,675</b>
Transfers between funds	17	14,786	(14,786)	-	-
Gains on revaluation of fixed assets	12	5,299,728	-	5,299,728	-
<b>Net movement in funds for the year</b>		<b>6,848,141</b>	<b>820</b>	<b>6,848,961</b>	<b>540,675</b>
<b>RECONCILIATION OF FUNDS:</b>					
<b>Total funds brought forward</b>	<b>17</b>	<b>12,533,772</b>	<b>2,138,485</b>	<b>14,672,257</b>	<b>14,131,582</b>
<b>Total funds carried forward</b>	<b>17</b>	<b>19,381,913</b>	<b>2,139,305</b>	<b>21,521,218</b>	<b>14,672,257</b>

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

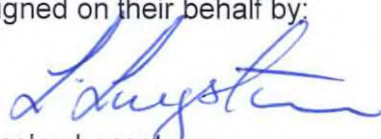
	Notes	2024 £	2023 £
Income from operating activities		14,311,245	12,576,978
Interest and investment income	4	164,010	31,809
<b>Gross income in the reporting period</b>		<b>14,475,255</b>	<b>12,608,787</b>
Expenditure		(12,926,022)	(12,068,112)
Interest payable and similar charges		-	-
<b>Total expenditure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

**AUTISM UNLIMITED LIMITED**  
**Balance Sheet**  
**As at 31 March 2024**

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

**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**

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

# AUTISM UNLIMITED LIMITED

## 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
<b>Adjustments for:</b>		
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)
<b>Net cash provided by (used in) operating activities</b>	<b>2,571,818</b>	<b>518,790</b>

### 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
<b>Total</b>	<b>4,549,516</b>	<b>1,669,349</b>	<b>6,218,865</b>

# AUTISM UNLIMITED LIMITED

## 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.

# **AUTISM UNLIMITED LIMITED**

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

### **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.

## AUTISM UNLIMITED LIMITED

### 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
	<b>97,483</b>	<b>32,380</b>	<b>129,863</b>	<b>123,652</b>

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
	<b>13,425,228</b>	<b>756,154</b>	<b>14,181,382</b>	<b>12,453,326</b>

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
	<b>164,010</b>	<b>-</b>	<b>164,010</b>	<b>31,809</b>

In 2023 all bank interest receivable was unrestricted.

#### 5. NET INCOME

This is stated after charging / (crediting):	<b>2024 £</b>	<b>2023 £</b>
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.

**AUTISM UNLIMITED LIMITED**

**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
	<b>54,651</b>	<b>-</b>	<b>54,651</b>	<b>56,840</b>	

In 2023 all costs of raising funds were unrestricted

# AUTISM UNLIMITED LIMITED

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

### 7. CHARITABLE ACTIVITIES

#### Current Year

	Children & Education Services £	Social Care Services £	Other Charitable Activities £	Total 2024 £	Basis of Allocation
<b>RESTRICTED</b>					
Charitable Activities	706,033	34,981	31,914	772,928	Actual
<b>Total Restricted Charitable Activities</b>	<b>706,033</b>	<b>34,981</b>	<b>31,914</b>	<b>772,928</b>	
<b>UNRESTRICTED</b>					
Charitable Activities	4,645,370	4,884,330	546,135	10,075,835	Actual
	<b>4,645,370</b>	<b>4,884,330</b>	<b>546,135</b>	<b>10,075,835</b>	
<b>Support Costs</b>					
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
	<b>1,146,811</b>	<b>738,966</b>	<b>136,830</b>	<b>2,022,608</b>	
<b>Total Unrestricted Charitable Activities</b>	<b>5,792,181</b>	<b>5,623,296</b>	<b>682,965</b>	<b>12,098,443</b>	
<b>Total Charitable Activities</b>	<b>6,498,214</b>	<b>5,658,277</b>	<b>714,879</b>	<b>12,871,371</b>	

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

# AUTISM UNLIMITED LIMITED

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

### 7. CHARITABLE ACTIVITIES (Continued)

#### Prior Year

	Children & Education Services £	Social Care Services £	Other Charitable Activities £	Total 2023 £	Basis of Allocation
<b>RESTRICTED</b>					
Charitable Activities	251,231	123,150	5,548	379,929	Actual
<b>Total Restricted Charitable Activities</b>	<b>251,231</b>	<b>123,150</b>	<b>5,548</b>	<b>379,929</b>	
<b>UNRESTRICTED</b>					
Charitable Activities	3,930,476	5,585,816	286,645	9,802,937	Actual
	<b>3,930,476</b>	<b>5,585,816</b>	<b>286,645</b>	<b>9,802,937</b>	
<b>Support Costs</b>					
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
	<b>862,194</b>	<b>884,479</b>	<b>81,733</b>	<b>1,828,406</b>	
<b>Total Unrestricted Charitable Activities</b>	<b>4,792,670</b>	<b>6,470,295</b>	<b>368,378</b>	<b>11,631,343</b>	
<b>Total Charitable Activities</b>	<b>5,043,901</b>	<b>6,593,445</b>	<b>373,926</b>	<b>12,011,272</b>	

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

# AUTISM UNLIMITED LIMITED

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

### 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
	<b>9,524,474</b>	<b>8,951,254</b>

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
	<b>325</b>	<b>351</b>

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).

# AUTISM UNLIMITED LIMITED

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

### 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
	£	£	£	£	£
<b>Cost</b>					
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
<b>31 March 2024</b>	<b>14,940,213</b>	<b>896,603</b>	<b>344,845</b>	<b>1,395,437</b>	<b>17,577,098</b>
<b>Depreciation</b>					
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)
<b>31 March 2024</b>	<b>-</b>	<b>230,869</b>	<b>189,306</b>	<b>913,731</b>	<b>1,333,906</b>
<b>Net Book Value</b>					
<b>31 March 2024</b>	<b>14,940,213</b>	<b>665,734</b>	<b>155,539</b>	<b>481,706</b>	<b>16,243,192</b>
<b>31 March 2023</b>	<b>9,627,512</b>	<b>308,031</b>	<b>33,353</b>	<b>393,435</b>	<b>10,362,331</b>

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.



# AUTISM UNLIMITED LIMITED

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

### 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
	<b>9,958,307</b>	<b>4,981,906</b>	<b>14,940,213</b>

### 13. DEBTORS

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

# AUTISM UNLIMITED LIMITED

## 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
	<b>1,830,388</b>	<b>1,629,102</b>

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
<b>As at 31 March</b>	<b>655,152</b>	<b>831,421</b>

### 15. LOANS

	2024 £	2023 £
Other Loans	100,000	100,000
	<b>100,000</b>	<b>100,000</b>

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.

AUTISM UNLIMITED LIMITED

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)	-
<b>As at 31 March</b>	<b>104,251</b>	<b>116,302</b>

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

# AUTISM UNLIMITED LIMITED

## 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 £
<b>Restricted funds:</b>						
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
<b>Total restricted funds</b>	<b>2,138,485</b>	<b>788,534</b>	<b>(772,928)</b>	<b>(14,786)</b>	<b>-</b>	<b>2,139,305</b>
Unrestricted funds	4,108,459	13,686,721	(11,975,782)	(1,220,530)	-	4,598,868
<b>Designated Funds:</b>						
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
<b>Total unrestricted funds</b>	<b>12,533,772</b>	<b>13,686,721</b>	<b>(12,153,094)</b>	<b>14,786</b>	<b>5,299,728</b>	<b>19,381,913</b>
<b>Total funds</b>	<b>14,672,257</b>	<b>14,475,255</b>	<b>(12,926,022)</b>	<b>-</b>	<b>5,299,728</b>	<b>21,521,218</b>

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.

# AUTISM UNLIMITED LIMITED

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

### 17. TOTAL FUNDS - Prior Year Comparatives

	£	£	£	£	£	£
<b>Restricted funds:</b>						
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
<b>Total restricted funds</b>	<b>2,189,392</b>	<b>372,884</b>	<b>(379,929)</b>	<b>(43,862)</b>	<b>(43,862)</b>	<b>2,138,485</b>
Unrestricted funds	3,731,670	12,235,903	(11,370,919)	(488,195)	-	4,108,459
<u>Designated Funds:</u>						
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)	-	-	-
<b>Total unrestricted funds</b>	<b>11,942,190</b>	<b>12,235,903</b>	<b>(11,688,183)</b>	<b>43,862</b>	<b>43,862</b>	<b>12,533,772</b>
<b>Total funds</b>	<b>14,131,582</b>	<b>12,608,787</b>	<b>(12,068,112)</b>	<b>-</b>	<b>-</b>	<b>14,672,257</b>

# AUTISM UNLIMITED LIMITED

## 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.

# AUTISM UNLIMITED LIMITED

## 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.



# AUTISM UNLIMITED LIMITED

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

### 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
	£	£	£	£
<b>Restricted funds:</b>				
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
<b>Total restricted funds</b>	<b>2,096,147</b>	<b>43,158</b>	<b>-</b>	<b>2,139,305</b>
Unrestricted funds	-	4,803,119	(204,251)	4,598,868
<b>Designated Funds:</b>				
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
<b>Total unrestricted funds</b>	<b>14,147,045</b>	<b>5,439,119</b>	<b>(204,251)</b>	<b>19,381,913</b>
<b>Total funds</b>	<b>16,243,192</b>	<b>5,482,277</b>	<b>(204,251)</b>	<b>21,521,218</b>



# AUTISM UNLIMITED LIMITED

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

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

	£	£	£	£
<b>Restricted funds:</b>				
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
<b>Total restricted funds</b>	<b>1,937,018</b>	<b>201,467</b>	<b>-</b>	<b>2,138,485</b>
Unrestricted funds	-	4,324,761	(216,302)	4,108,459
<u>Designated Funds:</u>				
Fixed asset reserve	7,358,701	-	-	7,358,701
Revaluation reserve	1,066,612	-	-	1,066,612
<b>Total unrestricted funds</b>	<b>8,425,313</b>	<b>4,324,761</b>	<b>(216,302)</b>	<b>12,533,772</b>
<b>Total funds</b>	<b>10,362,331</b>	<b>4,526,228</b>	<b>(216,302)</b>	<b>14,672,257</b>

## AUTISM UNLIMITED LIMITED

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

#### 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	-	-	-	-
	<b>57,613</b>	<b>10,507</b>	<b>443,044</b>	<b>566,046</b>

#### 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.

# AUTISM UNLIMITED LIMITED

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

### 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

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

