

Autism Unlimited Limited

Company Number 02506982

Registered Charity Number 1000792

Annual Report and Financial Statements

For the year ended 31 March 2025

AUTISM UNLIMITED LIMITED
Year Ended 31 March 2025

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Incorporating the Directors' and Strategic Report

Welcome to Autism Unlimited

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

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

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

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

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

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

Who are we?

A Futures' learner's story

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 Previously withdrawn and reluctant to talk about his day, he returned home after the first day positively glowing, he was excited to share stories about lunchtime outings, work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

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

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

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

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

AD and Paula's impact

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

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

Our vision

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

Our mission

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

What does that look like?

Residential service

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

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

Supported living

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

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Futures

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

Portfield School and Portfield Sixth Form

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

External training

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

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

Charity Hub

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

A year in highlights

April 2024

- Young Enterprise Project

May 2024

- Charity golf day
- Cherries Together networking event

June 2024

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

July 2024

- Summer show
- Portfield Sixth Form graduation

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August 2024

- Plane pull

September 2024

- Portfield School accredited as an Arts Awards Centre

October 2024

- Futures graduation

November 2024

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

December 2024

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

January 2025

- Early Years Autism Workshop

February 2025

- Futures Gran Canaria trip

March 2025

- Recorded podcast with RiskSTOP
- Shakespeare in Schools performance

Strategic report

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

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

Objectives and activities

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

Achievements and performance

Portfield School

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

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

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

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

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

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

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Shakespeare in Schools

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

Summer Show at The Regent

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

Forest School

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

The Book Nook

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

Artists in Residence

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

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

Portfield Sixth Form

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

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

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

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

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

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

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

Futures

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

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

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

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

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

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

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

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

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

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

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

Emily:

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

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

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

Adult Services

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

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

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

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

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

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

External Training

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

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

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

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

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

Partnerships driving success

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

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

Charity Hub

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

Our Culture

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

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

Our People

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

Recruit:

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

Train:

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

Retain:

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

Equality, diversity, inclusion and belonging

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

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

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

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

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

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

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

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

Marketing

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

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

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

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

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

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

Fundraising

Our fundraising approach:

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

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

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

Our fundraising work:

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

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

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

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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.

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

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

Volunteers

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

Financial review

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

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

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

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

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

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

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

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

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

Financial reserves and investment policy

Funds and reserves fall into the following categories:

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

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

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

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

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

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

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

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

Risk statement

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

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

The key controls used include:

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

AUTISM UNLIMITED LIMITED

Trustees' Annual Report for the year ended 31 March 2025

Incorporating the Directors' and Strategic Report

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

Key risks and uncertainties

Principal risks currently identified, and associated mitigating controls are:

Regulatory and compliance risks

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

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

Financial risks

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

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

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

Operational risks

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

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

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

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

External risks

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

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

Looking ahead – our plans for 2025/26

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

Re-envision adult services

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

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Trustees' Annual Report for the year ended 31 March 2025

Incorporating the Directors' and Strategic Report

Expand and enhance educational reach

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

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

Building recognition and our reach

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

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

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

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

Review and strengthen governance

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

Administrative details

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

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

AUTISM UNLIMITED LIMITED

Trustees' Annual Report for the year ended 31 March 2025

Incorporating the Directors' and Strategic Report

Trustees

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

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

Interim Chief Executive Officer: Donna Wearn

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

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

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

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

AUTISM UNLIMITED LIMITED

Trustees' Annual Report for the year ended 31 March 2025

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 of association is six; and currently there are eight Trustees.

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

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

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

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

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

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

AUTISM UNLIMITED LIMITED

Trustees' Annual Report for the year ended 31 March 2025

Incorporating the Directors' and Strategic Report

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

Trustee indemnity

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

Public benefit statement

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

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

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

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

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

Trustees' responsibilities

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

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

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

- select suitable accounting policies and then apply them consistently.

AUTISM UNLIMITED LIMITED

Trustees' Annual Report for the year ended 31 March 2025

Incorporating the Directors' and Strategic Report

- observe the methods and principles in the Statement of Recommended Practice applicable to charities, Charities SORP (FRS 102).
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The Trustees have adopted the provisions of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Second Edition (effective 1 January 2019) in preparing the annual report and financial statements of the charity.

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

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

Statement as to disclosure of information to auditors

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

Approved on behalf of the Trustees

James Brazier

10 November 2025



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

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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 2025

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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

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

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.

A handwritten signature in black ink, appearing to read 'Lisa Wilson', with a large, stylized initial 'L' and 'W'.

Date: 13 November 2025

Lisa Wilson FCA (Senior Statutory Auditor)

For and on behalf of Rothmans Audit LLP, Chartered Accountants & Statutory Auditors
Avebury House, St Peter Street, Winchester, Hampshire, SO23 8BN

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

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

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

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

AUTISM UNLIMITED LIMITED

Balance Sheet

As at 31 March 2025

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

Company Number: 02506982

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

James Brazier
Interim Chair

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

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

AUTISM UNLIMITED LIMITED

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

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

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

2. Analysis of changes in net debt

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

1. ACCOUNTING POLICIES

1.1 General information

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

1.2 Accounting convention

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

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

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

1.3 Functional and presentation currency

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

1.4 Funds accounting

Funds held by the charity are:

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

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

ACCOUNTING POLICIES (continued)

1.5 Fees receivable

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

1.6 Donations and gifts

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

1.7 Grants receivable

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

1.8 Investment income

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

1.9 Fundraising costs

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

1.10 Charitable expenditure

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

1.11 Governance costs

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

1.12 Operating leases

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

ACCOUNTING POLICIES (continued)

1.13 Tangible fixed assets

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

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

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

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

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

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

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

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

ACCOUNTING POLICIES (continued)

1.14 Pensions

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

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

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

1.15 Cash and cash equivalents

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

1.16 Financial instruments

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

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

1.17 Creditors and provisions for liabilities

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

ACCOUNTING POLICIES (continued)

1.18 Critical accounting judgements and estimation uncertainty

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

(i) Multi-employer defined benefit pension scheme

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

(ii) Useful economic lives of tangible assets

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

1.19 VAT

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

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

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

1.20 Taxation

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

AUTISM UNLIMITED LIMITED

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

2. DONATIONS AND LEGACIES

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

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

3. INCOME FROM CHARITABLE ACTIVITIES

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

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

4. INVESTMENT INCOME

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

In 2023/24 all bank interest receivable was unrestricted.

5. NET INCOME

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

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

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

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

6. COST OF RAISING FUNDS

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

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

7. CHARITABLE ACTIVITIES

Current Year

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

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

7. CHARITABLE ACTIVITIES (continued)

Prior Year

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

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

8. STAFF COSTS

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

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

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

The average number of employees was:

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

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

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

9. TRANSACTIONS WITH TRUSTEES

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

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

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

10. INDEMNITY INSURANCE

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

11. TAXATION

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

12. TANGIBLE ASSETS

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

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

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

12. TANGIBLE ASSETS (continued)

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

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

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

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

FREEHOLD PROPERTIES

The historical cost of the freehold properties is as follows:

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

13. DEBTORS

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

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

14. CREDITORS: Amounts falling due within one year

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

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

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

15. LOANS

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

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

AUTISM UNLIMITED LIMITED

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

16. PROVISIONS FOR LIABILITIES

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

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

AUTISM UNLIMITED LIMITED

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

17. TOTAL FUNDS – Current Year

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

AUTISM UNLIMITED LIMITED

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

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

AUTISM UNLIMITED LIMITED

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

17. TOTAL FUNDS - Prior Year Comparatives

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

AUTISM UNLIMITED LIMITED

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

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

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

17. TOTAL FUNDS – Description of Funds

Restricted funds:

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

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

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

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

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

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

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

17. TOTAL FUNDS – Designated funds:

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

Transfers between funds

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

18. ANALYSIS OF TOTAL ASSETS BETWEEN FUNDS – Current Year

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

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

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

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

19. OPERATING LEASE COMMITMENTS

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

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

20. MEMBERS' LIABILITY

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

21. CAPITAL COMMITMENTS

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

22. RELATED PARTY TRANSACTIONS

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

23. CONTROL

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

24. PENSION COMMITMENTS AND OTHER POST-RETIREMENT BENEFITS

Defined contribution scheme

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

Defined benefit scheme

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

25. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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