LEEDS AUTISM SERVICES

England & Wales · Charity number 1047981

Details

Other names	LEEDS CHRISTIAN HOME FOR ADULTS WITH AUTISM, ASHLAR HOUSE, ASHLAR HOUSE AUTISM SERVICES, MABGATE RESOURCE CENTRE
Status	Registered
Legal form	Charitable company
Company number	03063465
Registered	1995-07-13
Register	View on the Charity Commission register

Contact

Address	28 Grape Street Leeds LS10 1BX
Phone	01132452645
Email	enquiries@leedsautism.org.uk
Website	www.leedsautism.org.uk

Activities

Objects: TO MEET THE INDIVIDUAL NEEDS OF ADULTS WITH AUTISTIC SPECTRUM DISORDERS THROUGH THE PROVISION OF RESIDENTIAL DAY CARE AND COMMUNITY OUTREACH SUPPORT SERVICES AND TO OFFER SUPPORT IN AREAS OF TRAINING, EDUCATION, AND EMPLOYMENT OPPORTUNITIES OR OTHER APPROPRIATE MEANS.

Activities: To meet the needs of adults with autistic spectrum disorders through the provision of residential, day care and community outreach support services, and to offer support in areas of training, education and employment opportunities or other appropriate means.

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Classification

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

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,116,241	£1,880,601	£1,016,270	51
2024-03-31	£2,109,617	£2,158,933	£785,472	66
2023-03-31	£2,078,461	£2,027,271	£834,789	68
2022-03-31	£2,120,848	£2,190,172	£783,490	68
2021-03-31	£2,461,594	£2,344,960	£880,680	79

Trustees

Name	Role	Appointed
Daniel Peterkin		2025-01-16
EDWARD ALFRED BRITTON		
Edward Alfred Britton		
Judith Pamela Brackstone		2025-11-20
Sarah Louise Caddy		2021-11-25
Yasmin Elizabeth Hussain		2021-11-25
Zoe May Fildes		2025-11-20

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LEEDS AUTISM SERVICES

England & Wales - Charity number 1047981

Accounts

Charity Registration No. 1047981

Company Registration No. 03063465 (England and Wales)

Leeds Autism Services

Annual Report and Financial Statements

For The Year Ended 31 March 2025

Leeds Autism Services

Legal and Administrative Information

Trustees	Mr D Thomson Mr I Cant Mr E Britton Ms Y Hussain Ms S Caddy Mr D Peterkin	
Secretary	Mr D Thomson	
Senior Management Team	Peter Hughes Tracie Jordan	Chief Executive Officer Chief Finance Officer
Charity Number	1047981	
Company Number	03063465	
Principal and Registered Office	28 Grape Street Hunslet Leeds LS10 1BX	
Auditor	Brown Butler 28-32 St Paul's Street Leeds LS1 2JT	
Bankers	Unity Trust Bank plc 4 Brindley Place Birmingham B1 2HB Lloyds Bank plc 3rd Floor Citymark 150 Fountain Bridge Edinburgh EH3 9PE	

Leeds Autism Services

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Leeds Autism Services
CEO Statement
For the year ended 31 March 2025

The financial year 2024-25 has been a year of rebuilding and realignment following the aftermath of the pandemic and ongoing crises in the social care sector and cost of living. We entered the year immediately following a significant restructure which, although difficult on a personal level, has put the organisation in a far stronger financial position. Much of the year has involved bedding in the new structure, streamlining our processes and putting our energies into setting out our strategic goals which will allow us to manoeuvre the organisation into a more forward-looking position.

Recruitment has been a major challenge since the end of the pandemic, so considerable work has gone into making Leeds Autism Services an outstanding place to work. This has involved the introduction of several employee wellbeing initiatives, improvements to our employee recognition scheme, and an increased focus on developing our culture of employee wellbeing and professional development opportunities throughout the organisation. We have also made changes to our recruitment, on-boarding and induction processes to make them more inclusive with a view to attracting and retaining a greater proportion of autistic and neurodivergent employees, as well as increasing our lowest salaries to the real living wage for the first time in our history. Although the social care sector continues to face grave challenges in terms of recruitment, we have some degree of confidence that these measures will see a significant improvement in our ability to recruit the highest quality support workers.

Through improving our ability to recruit, we plan to increase the number of hours of support we provide each week by opening new placements to the people on our waiting list and we aim to achieve our target support hours within the next 24-36 months. In the current climate this would see us in a strong position of growth, however we need to remain cautious as the pressures on the social care sector show little sign of easing.

Over the last five years the landscape of autism has changed considerably, perhaps most significantly in terms of the shift away from traditional clinical models to the more empowering model of neurodiversity. This, along with several other factors, has increased awareness, in turn accelerating the already exponential growth of autism diagnosis; given the level of underrepresentation in the diagnosis of some groups, we do not expect this trend to abate at any time soon. The increase in diagnostic rates is also changing the demographic of the autistic community; for example, a greater proportion of people who are non-learning disabled are now being diagnosed, along with an increasingly greater proportion of women and girls.

However, despite the increase interest in autism and neurodiversity, the barriers which prevent many autistic people from accessing the opportunities they need to live fulfilled and equitable lives remain very firmly in place. This means that we will remain committed to growing and developing our training and consultancy services to educate people about what it really means to be autistic, and to teach organisations and services how they can work towards achieving genuine equity for autistic and neurodivergent people.

We recognise that the growing demand for specialist support is likely to be unsustainable under the current social care model, so we are fully committed to working with the local authority, care providers, public bodies and other partners across our region to develop creative and sustainable solutions which put harm reduction and equity for the neurodivergent community at the heart of any future strategies which are developed to ensure the needs of autistic people, and their loved ones, are well met.

P Hughes
Chief Executive Officer

Dated: 11/Sept/ 2025

The Trustees of the charity who also act as Directors of the company for the purposes of the Companies Act 2006 present their Annual Accounts for the period and are grateful for the continued effective and resilient day to day management of the service provided by our Senior Management Team, supported by our dedicated staff at all levels.

Chairman's Statement for Annual Accounts 2024/25

From a cost perspective the Care Sector continues to be somewhat volatile with demand needs on an individual basis, often not matching appropriate financial provision. As providers we are bound by legislation to meet the staffing obligations of the National Living Wage and absorb increases in employer's National Insurance contributions from April 2025 onwards, both of which place us on the back foot when assessing our current and future delivery costs. One of our key drivers is that of recruitment of support workers who are prepared to stay with us for a considerable amount of time following induction and to attract the best candidates we have increased our pay levels to at least those of our immediate competitors and above where necessary. I often think that rather than just talking the Care Sector up in the political sphere, recognition of its true value in the lives of those in greatest need and the dedication of those who deliver it surely must be balanced with the financial wherewithal to do so. Will that ever change?

The monthly Management Accounts for the end of the financial year indicate a trading surplus in the region of £190k which is greater than that predicted at the start of the period. It is accepted that this figure will probably be amended during the audit process, but it demonstrates that the action taken in the previous year to restructure the middle management roles within the business together with a reasonable and backdated fee increase awarded by Leeds Social Services have brought the delivery of our core services to a sustainable financial position. Looking forward into the next year, our Senior Management Team have determined the level of paid support hours that need to be delivered to show a surplus together with a further increase in fee level and this has shown the requirement to increase support where appropriate which will be carefully managed to ally with staffing costs.

We are conscious of the need to maintain our available cash reserves at a level that can respond to major fluctuations in market conditions and ability to discharge our responsibilities as Trustees/directors of the business. We have a Board approved Reserves Policy in place which indicates the target levels that are deemed to provide the appropriate latitude and also cover the total cost obligations should in future the charity need to cease trading. At the end of the subject financial year these reserves stood at around £600k of which during the period £150k was transferred into a higher interest earning but accessible bank account.

In conjunction with our Senior Management Team we have been investigating alternative avenues of income stream to cover any potential gaps in paid support hours as our core service and these will make use of the highly specialised knowledge within our staff team in the neurodiverse sector in reaching out to local and national businesses and other third party organisations to assist them in engaging with their staff. During this year we have been successful in recruiting staff from this sector as a working example of how such individuals can be incorporated into the workforce for the benefit of both parties.

Our refurbishment plans for the Armley Centre have been progressed as fundraising revenue allows and this has resulted in a new much larger and more appropriate kitchen being installed. Further improvements to the common parts may be able to be brought forward in due course.

Leeds Autism Services
Chairman's Statement
For the year ended 31 March 2025

The Board have been active over the period in appointing new trustees/directors who have the relevant experience and skills which will provide continuity of support to our Senior Management Team and maintain the statutory responsibilities of it as stated in the requirements of both Companies House and the Charity Commission. Further appointments may be made in the following fiscal period where it is perceived that specialist knowledge could and should be brought on board to allow us to adopt the future strategic direction of the company to widen its impact on the market needs. Our reputation gained over nearly 40 years of business and recognition of our level of service delivery with our key providers gives the Board confidence that our current and future horizons are stable and as such we can continue to discharge the Public Benefit of the charity as required.

.....I Cant.....

I Cant

Dated: .....11 September.....2025

The Directors and Trustees present their report and audited financial statements for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, its TRUSTEES AND ADVISORS

Charity name	Leeds Autism Services
Charity registration number	1047981
Company registration number	03063465

Registered office and principal operating address

28 Grape Street, Hunslet, Leeds LS10 1BX

Trustees

The following Trustees have either served throughout or part of the year:

Iain Cant	Chair
David Thomson	Treasurer
Edward Britton	
Sarah Caddy	
Yasmin Hussain	
Daniel Peterkin (appointed 16 January 2025)	

Company Secretary

David Thomson

Senior Management Team

Peter Hughes	Chief Executive Officer
Tracie Jordan	Chief Finance Officer
Brooke Asquith	HR Manager

Auditors

Brown Butler
Chartered Accountants and Registered Auditors
Leigh House
28-32 St Paul's Street
Leeds LS1 3JT

Bankers

Unity Trust Bank plc
Nine Brindley Place
Birmingham, B1 2HB

Lloyds Bank plc
3rd Floor, Citymark
150 Fountain Bridge
Edinburgh EH3 9PE

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2025, which are also prepared to meet the requirements for a Directors' report and financial statements for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, and comply with the charity's Articles of Association, the Companies Act 2006 and "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)" (effective 1 January 2019).

Reference and Administrative Details

The legal and administrative information page forms part of this report.

Objectives and activities

Our charitable objects and mission:

The objects of the charity, as set out in our Memorandum of Association, are to meet the needs of adults with autism through the provision of ISL, vocational and community support services and to offer provision in areas of training, education and employment opportunities or other appropriate means.

Our mission is to create a more autism friendly society by promoting understanding and acceptance of autistic people.

Our vision is to see a society where autistic people are accepted, respected and have equal access to opportunities.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our services: Vocational and Community Services

Leeds Autism Services offer one-to-one support, person centered and tailor-made to meet the needs of the individual. This can include leisure activities, help with health, learning new skills, help with communication, emotional or practical support, help with behaviour problems, getting out, accessing outdoor and community-based activities meeting people, life skills and a wide variety of skills training and activities. Our services can be accessed Monday to Friday, from six hours per week to six hours per day, five days per week.

Our services: Independent supported living

Leeds Autism Services support one person in Independent Supported Living, providing help with various needs to enable them to retain independence in their own home.

Who can benefit from our services?

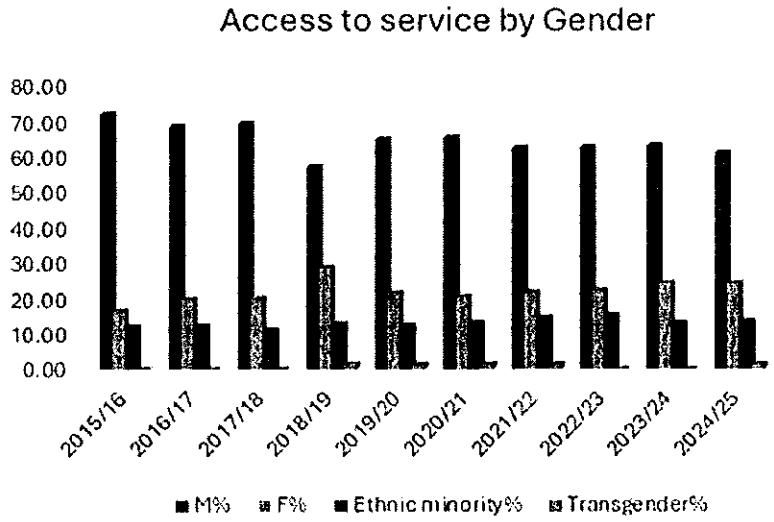
Leeds Autism Services are a charity dedicated to helping to create a more autism friendly society. We have been helping autistic people reach their true potential for over 30 years.

Everyone we work with is unique, so our packages are designed to support people to identify and achieve their life goals, whatever they may be! Our Vocational and Community Services (VACS) operate five days a week, Monday to Friday. Everyone has a full assessment before starting to use our services, in order for support to be individualised and person centred.

We also promote autism acceptance, inclusion and equality, and believe that education and understanding of autism is the key to creating a more autism friendly society. We work with families, communities and businesses to encourage a better understanding of autism and can provide information, advice, bespoke training and consultancy.

Most people using our Vocational and Community Services (VACS) are resident in Leeds; a few are funded out of area but within easy travelling distance.

During 2024/25, 24.32% of our service users were female; 1.35% non-binary transgender and 13.51% of our service users during 2023/24 were from ethnic/BAME minorities. The 2021 Census found that 21% of people living in Leeds were from an ethnic minority. Most ethnic minority groups are still underrepresented in terms of autism diagnosis.



The illustration above would seem to confirm the trend of the increase in diagnosis for females and the underrepresentation of people from ethnic/BAME minorities over the last ten years. Although there has seen a steady increase in females accessing the service (with the exception of 2018/19) it is perhaps not quite representative of the increase in diagnosis in females as discussed in last year's report, the same reasons for barriers to accessing support remain.

In reviewing our aims and objectives, and in planning the expansion of our services, the Trustees have complied with the duty in section 17 of the Charities Act 2011, to have due regard to public benefit guidance published by the Commission. By providing high quality services for adults with autism, we help those individuals live fulfilling lives within the community. The benefit is not just to our client group and their families, but also to the community as a whole.

Volunteers

During the period, we hosted a total of four volunteers; two of these were Occupational Heath students who helped design a system to improve goal setting and outcome measurements which has been used and disseminated to our employees on training days; it has been very beneficial with plans being added as placements are reviewed.

Both our service user volunteers have been busy throughout the year, assisting in the recruitment and selection process and using their own lived experiences to help deliver talks and provide training to schools and organisations to promote acceptance, understanding and practical help.

Achievements and performance

Following the restructure and subsequent redundances made at the end of the previous year, the period has been one of 'finding our feet' as staff settle into new roles and reduced hours. Although not without challenges, our dedicated staff team have been very supportive of the changes and continue to work hard to ensure consistent high standards of support; ongoing enhancements to our SharePoint system and the use of AI contributing to more efficient ways of working.

In November of 2024 we undertook a review of staff pay as it was becoming clear that paying the national living wage was below what our market competitors were paying. The increase to the real living wage, along with a more streamlined recruitment procedure and increased development opportunities for staff, have not only seen an increase in applications but also in the number of applications for full-time positions.

As a commitment to growing, retaining and rewarding the staff team, opportunities are provided for staff to become Mental Health First Aiders, Trainers, Communications champions and a Staff Engagement Team of employees to bring forward ideas for reward and recognition.

Having signed the Leeds Mind 'Mindful Employer Charter 'the previous year, we were thrilled to win Mindful Employer of the quarter in December 2024.

In June 2024, we hosted the annual 'Autisticon', a free event which aims to educate, enlighten and share what it really means to be autistic. Amongst the feedback on the day "I love how the event was autism led, rather than neurotypical led with autistic people on the sidelines" This year's event was partly funded through donations made to Leeds Autism Services, we are looking to secure enough funding to cover the cost of the entire event for 2025.

We were successful in obtaining a grant, and along with proceeds from donations and fundraising have had a new life skills kitchen fitted on the ground floor at our New Mabgate base. The new kitchen has provided a much more inclusive opportunity for our service users, some of whom previously had difficulties accessing our two other life skills kitchens, both located on the first floor of our bases.

Our VACS service was re-accredited by the National Autistic Society this year, achieving specialist provider accreditation status. Accreditation is an autism-specific quality assurance programme for organisations providing services to autistic people.

Some of our amazing service users, staff and supporters have been busy undertaking different events and activities to raise funds for the charity.

Vocational and Community Services

The end of December saw a shift in the ratio of full-time and part-time applications and appointments, full time now tipping the balance. This trend has continued along with plans to introduce an apprenticeship scheme.

The decision not to replace all service user support hours created by individuals who no longer needed or required our services, resulted in a reduction of 100 support hours per week. To replace these hours would have placed too much pressure on an already stretched Rota and staff team. Only two new individuals have received placements this year. More new placements are planned for the year ahead with people having been assessed ready to start at the beginning of the new financial year.

Despite all the challenges, the staff team have remained positive throughout, their focus on assisting service users achieve meaningful goals and outcomes.

- Staff with an artistic flair attended kiln training to re-introduce pottery sessions which had stopped some months ago when the only remaining staff with experience left. Individuals we support are once again creating imaginative and inspired pieces of art with the medium of clay.

Vocational and Community Services (continued)

- An individual moved into assisted living, has adjusted well and has been keen to check out all the local facilities
- Another individual who has really struggled to engage since COVID, has made real progress visiting bases, playing games and interacting, enjoying community activities such as bowling and going to the cinema, walks to the park and baking in the new life skills kitchen. He's even attended a dental appointment and was still smiling at the end of it!
- Showing real empathy to others, caring about a homeless gentleman and his dog on a trip to town made sure he and his dog, one service user, got some food and something to drink
- An individual is learning Makaton which helps him to achieve his goals of identifying and communication his emotions, developing his confidence with life skills such as cooking and baking and be included in a joint activity with another service user such as bowling.
- One individual who has undergone some huge life changes over the last couple of years moved out of the family home into independent living during the year, a real accomplishment for him helped by the fact he still has lots of visits from and visits to his family.

ISL

The individual supported in our ISL service, has had a busy year with lots of accomplishments and firsts. They worked hard throughout the year on budgeting skills and have remained consistent in their shopping habits throughout. They have taken up more activities including baking and bike riding and have been getting out and about much more, enjoying trips to the pub and trying new walks.

Despite two long standing members of staff leaving the ISL service, the individual has flourished.

They have also been working on their fear of dogs and despite not wanting to go anywhere near them initially, have even taken a dog on a short walk, a real achievement for this individual.

The search for an alternative accommodation-based service continues as the individual no longer requires such a high level of support.

Training and Consultancy

Due to workloads, the application for accreditation of our training had to be put on hold this year; however, as the reputation of the expertise of the organisation grows, so does the demand for our training and consultancy services.

Our 'Autism Understanding; Autism, Neurodiversity & Mental Health' and 'Autism Awareness' workshops were delivered to agencies including:

- Touchstone
- Middleton Park Equestrian Centre
- The Big Word Group
- Magpies
- Leeds Mind
- Leeds/Bradford Airport

Training and Consultancy (continued)

Positive feedback from the sessions and workshops, tutored by service user volunteers and CEO, resulted in repeat business from most of the above organisations. Among the feedback:

- Hearing about X lived experience of autism was incredibly helpful and insightful
- Hearing about X. Personal experiences and thoughts were incredibly interesting. I found both tutors to both be incredibly knowledgeable and friendly, the session was very engaging

Suggestions for improvement included:

- Potentially a slightly faster pace at times, although the value of a slower pace is having opportunity to reflect and ask questions
- More time to discuss group feedback or ideas

Feedback gathered from sessions and workshops, is gathered and used to improve future service delivery

Partnership and Development

Our general approach is to raise funds ourselves and not to use third parties. We use techniques that are ethical, legal, do not inconvenience the public, and are not detrimental to our good name or standing in the local community. We do not use general solicitation techniques by telephone or door- to-door, and all fundraising activities undertaken follow the Fundraising Regulators Code of Fundraising Practice. We have received no complaints about fundraising during the year.

Thanks to the Referral and Assessment Manager and members of the Admin and Management team, the annual Leeds Autism Show (previously coordinated by the Partnership and Development Officer), still went ahead; Autisticon took place in June at the Leeds Playhouse. The venue, part of the 'Ramps on the Moon' consortium making theatre accessible for all people, was the perfect choice due to its attention to accessibility, central location, and good public transport links. The annual event is organised by a steering group led by Leeds Autism Services, is free and aims to educate, enlighten and share what it really means to be autistic. This year's event hosted guest speakers, information stalls and activities, as well as performances and artworks created by autistic people.

A virtual video tour was filmed prior to the event, featuring one of our service user volunteers. He explained the layout of the building and facilities to provide as much preparation and planning to help alleviate any anxieties people may have had about attending.

A total of 30 stalls, bringing together organisations in Leeds providing support for autistic people, families and carers, included advice and support on a diverse range of areas including mental health, housing, employment, support services for autistic adults, young people and children, education and advocacy.

Hosted by one of our service user volunteers, most of the speakers were themselves autistic and delivered talks on 'Autistic burn-out, Sleep difficulties and how to overcome them'; Experiences of being autistic and finding employment'; 'Autism and Mental Health'; 'Experiences as an autistic transgender man'. Our own CEO spoke about the 'links between autistic sensory processing and communication'.

Performances included poetry by an autistic poet, who also acted as official photographer throughout the day, and autistic choreographer and dancer who performed his own routines.

The event included a digital art exhibition featuring photography, sculptures, paintings, collages, pencil drawings and more by autistic artists, which were displayed on two large screens via rotating slideshows in the main hall of the event. There were also iPads available for people to scroll through the exhibits at their own leisure away from the crowds.

Partnership and Development cont.

The views from people attending the event were gathered and feedback will be used to make improvements to next year's Autisicon.

Managers and staff have attended events such as 'International day of disabled people' on 3rd December 2024, hosting an information stall and helping out with a sensory space.

December 19th proved to be a very busy day with the annual Leeds Autism Services market stall and a variety show put on by service users. Some managed to attend and help at both, others chose to attend just one of the events; both certainly served to get people into the spirit of the season.

Cycling is a popular activity for quite a few or our service users and we attended a 'Get Cycling' event in York on 24th February 2025.

Funds from donations and fundraising provided a minibus hire to facilitate a trip to the Seaside in June 2024. A day on the beach, paddling in the sea, trips to the amusements and ice creams were the order of the day. It was such a success there are plans for a group trip to be an annual event.

The installation of a life skills kitchen on the Ground floor of our Mabgate base, has provided a more accessible space and opportunity for those previously unable to access kitchen facilities, both located on the first floor of our bases. It's a bright and airy space and has helped encourage more service users to access its facilities and improve their cooking and baking skills.

Supporters have been most generous, raising funds and making donations. In September 2024, a supporter who has worked with Leeds Autism Services for many years, undertook the Great North Run with his brother raising £377.60.

Staff and service users also got in on the action taking on bike ride challenges along the Leeds Liverpool canal, and fundraising walks.

Many other supporters have raised funds and made regular donations to our charity; our thanks go to them for their support and generosity.

Support Services

Support service staff are a crucial part in supporting the core function of the organisation. HR, Finance, Procurement, Infrastructure, Training and many more functions are undertaken daily to allow Management, and the staff team deliver a quality provision to those we support.

In November 2024, following a decision made by the Trustees, an interest-bearing bank account was opened with some reserves being transferred into the account. The account has an instant access facility for ease of transferring funds to the main account at short notice with no penalty attached.

The announcement by the Chancellor to increase Employer National Insurance contributions from 13.8% to 15% and lower the threshold from £10k to £5k will have a significant impact on finances and the ability to grow our service; the resulting increase adds an additional 47% to our overall NI bill.

The consequences of the increase in NI will be passed on by our suppliers as they adjust their costs, although we are yet to receive next year's rates from some, a 10% contingency of our overall budget expenditure will be added to try mitigating for these increased outlays.

The changes made at the end of last year have left the organisation in a stronger position to manage the increases as indicated in the figures for this year. We are, however, cognisant of the fact we cannot rely on reserves and must increase our hours of support to continue to develop the service.

Following a pay review in November, a response to being uncompetitive in the recruitment market, we increased the salaries of support workers from the NLW (£11.44) to the real living wage (£12.40). To

Support Services cont.

keep disparity between pay grades, Shift Leaders and some admin role salaries were also increased. All other staff would not receive an increase until April 2025.

The increase in real living wage has a significant impact in maintaining workable differentials between roles, coupled with the increase to employers' national insurance payments will result in at least a 3% increase in our overall salaries bill.

Staff attrition within the sector will always be difficult unless the care sector receives equitable recognition for the valuable service it provides in terms of career development, career progression and pay. Until then, as an organisation we are proactively offering career development, creating as many in-house routes as possible and paying at least the real living wage within budgetary restrictions.

The departure of the HR Advisor in December 2024 provided the opportunity to make a change to the HR Team structure; Team managers are now much more involved in HR processes, as a result a HR Administrator role was created and appointed as the result of an internal application. Support is provided to the HR team by the Administration assistant, Finance Officer and Senior Support Officer when necessary.

Recruitment and retention have been a focus throughout the period as we realise although pay is an important factor, other improvements could be made to our processes.

A more value-based approach has been adopted with the introduction of a 'values' task to assist with shortlisting which provides additional information about challenges inherent to the role prior to interviews. A more accessible application is also in place to attract more diverse applicants, we have increased numbers of employees with a disability and have reasonable adjustments in place to support employees in the workplace.

Improvements to induction and training programs, including increased in-house training which also helps in instilling the values of the organisation from the outset of an individual's employment.

Increased staff development opportunities including becoming Trainers, Mental Health First Aiders, Communications Champions, more involvement in decision making including staff voting for the new mental health and first aiders and the creation of an Engagement Team of employees to discuss rewards and recognition. Staff wellbeing meetings take place proactively not just because of absence.

The wellbeing hub is regularly updated with information and resources, Menopause info, access to free cognitive behaviour therapy courses, drug and alcohol support and additional costs of living resources, a few examples of what can be found on there.

New policies introduced include Menopause Policy and Guidance and Transgender and Other Gender Equality Policy.

As a Mindful Employer, we have been an active participant in the network attending events, being part of a steering committee and were delighted when our endeavours were recognised as Employer of the Month for the December 2024 quarter.

The planned introduction of the rollout of the HR system did not take place as we realised it was not the right system for our needs. Plans are now underway to introduce a more cost-effective staff toolkit, more suited to our requirements.

Plans for future periods

- The introduction on an apprenticeship scheme
- Continue to develop the 'Engagement Team' and have Neurodiversity champions in place to provide additional support to our neurodivergent employees
- Continue to improve financial working practices and utilisation of SAGE

Plans for future periods cont.

- Import all relevant information to the staff HR toolkit and rollout to all Managers and staff
- Continue building on our relationship with Mindful Employer, ensuring we review the 10 step toolkit against the work we have done to support health and wellbeing
- Conduct regular 'stay' interviews with staff to understand what is and isn't working well
- Appoint at least one more trustee to the Board of Directors with the relevant skills, knowledge and experience to meet the current knowledge gap.
- To 'over recruit' to mitigate the effects of staff attrition to maintain staffing hours and a stable staff team. We expect to achieve this early in the next financial year and plan to gradually increase support hours and staffing hours in tandem to the optimum hours per week. This strategy will enable future growth at a sustainable level.
- Develop and monitor in house career progression and the success or failure of this strategy, along with other staff recognition and its effects on attrition rates.
- Appy for CPD accreditation for Autism Training
- Recognise the changing needs of beneficiaries and funding, identify additional funding opportunities and new projects
- Continue with the refurbishment of the New Mabgate base.

Maintaining the quality of our services

Staff training continues to be a priority for the Trustees. All staff receive autism awareness training and, as appropriate, training in specific techniques used when working with people with autism. All staff attend regular refresher training in Team Teach Positive Behaviour Management, delivered internally.

Financial review

The net movement in funds for the year amounted to a surplus £230,798 (2024: deficit £49,317), none(2024: none) of which related to restricted funds, and reflects the slight increase in fees and day-care provision provided by Leeds Autism Services as well as the efforts to reduce expenditure where appropriate. The financial position of the charity is satisfactory.

Sources of funding:

Our principal source of funding is the fees charged for services. Fees are paid directly, or indirectly, by local or national government. In 2024-25, 99.2% of our income came from fees.

Risk management

Leeds Autism Services has a comprehensive set of policies and procedures to manage the various risks to which the charity is exposed. Health and Safety risks are reviewed by specialist independent consultants, PIB Risk Management; Financial and business risks are reviewed annually by the Trustees, Chief Executive Officer, Chief Financial Officer and HR Manager, as part of the process of preparing the annual business plan.

Structure, governance and management

Governing documents:

Leeds Autism Services is a charitable company limited by guarantee, incorporated on 1 June 1995 and registered as a charity on 13 July 1995. Our governing documents are therefore the Company Memorandum and Articles of Association.

The Trustees, who are also the Directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were as set out on page 3.

Appointment of Trustee

All Trustees are also Directors of the company for the purposes of company law. In accordance with the Articles of Association, one third of Directors retire by rotation at each Annual General Meeting. Retiring Directors are eligible for immediate re-election. The existing Directors may appoint new Directors at any time, provided the total number of Directors does not exceed nine. New Directors retire at the Annual General Meeting following their appointment and may then be re-elected.

All Trustees give their time voluntarily and receive no benefit from the charity. Any expenses reclaimed by Trustees from the charity are set out in note 9 to the financial statements.

Recruitment of Trustees
New Trustees are recruited and co-opted onto the Board by the existing Trustees. The Trustees have an ongoing commitment to seeking out individuals who could strengthen the Board and bring complementary skills to the team.

Induction and training of Trustees

The induction program for new Trustees includes a formal briefing on the role and responsibilities of Trusteeship and the structure and governance of the charity, an introduction to the day-to-day work of the charity, and new Trustees are given tours of all our facilities.

The Board regularly reviews the ongoing training needs of Trustees.

Organisation structure

The Board of Trustees is responsible for setting the strategic direction of the charity and for overseeing the work of the management team. The management team has day-to-day responsibility for running the services provided by the charity. The Board meets every two months to review the finances of the charity, any management issues arising from the previous period, and future. Members of the management team, including the Chief Executive Officer, Chief Financial Officer and HR Manager, attend the meeting and present reports on their areas of responsibility.

The Board as a whole is responsible for approving the accounts, agreeing the annual business plan, and making major strategic decisions. Individual Trustees have taken on specific responsibilities to support and oversee the work of the management team. One Trustee made regular, structured, audit visits to Ashlar House. The other Trustees are responsible for supporting the management team with business development, finance, training, and on specific projects as outlined in the annual business plan.

The Trustees consider the Chief Executive Officer, Chief Financial Officer and HR Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

Salary scales for all grades of staff and management positions have historically been allied to West Yorkshire Social Services scales and where our financial situation allows, an increase has been awarded in line with national inflation figures. The pay of the Charity Senior Management team is reviewed annually and is normally increased in accordance with average earnings.

Auditor
The auditors, Brown Butler, are deemed to be re-appointed annually under section 487(2) of the Companies Act 2006.

Small Company Rules
This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

Disclosure of information to auditor
Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.
The Trustees' report was approved by the Board of Trustees

I Cant A Cant.

Trustee

Dated .. 11/09/2025.

Leeds Autism Services
Statement of Trustees' Responsibilities
For the year ended 31 March 2025

The Trustees, who are also the directors of Leeds Autism Services for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 the charitable company and of the income and expenditure for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charitable company will continue on that basis.

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 responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Independent Auditor's Report to the Trustees of Leeds Autism Services

Opinion

We have audited the financial statements of Leeds Autism Services (the "charitable company") for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 the charity's incoming resources and application of resources, including its income and expenditure, 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 and the Charities Act 2011.

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.

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

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Trustees' Report has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in 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 accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's 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 Statement of Trustees' Responsibilities (on page 16), the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Capability of the audit in detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to deter material misstatements in respect of irregularities, including fraud. The key laws and regulations we have considered in this context included Health and Safety Act 2022 and Care Act 2014, the Companies Act 2006, the Charities Act 2011, pension and tax legislation. In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty including compliance with the Charities SORP FRS102 (October 2019). The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Using our general commercial and sector experience and through discussions with the Trustees and other management, we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements as well as those arising from management's own assessment of the risks that irregularities may occur either as a result of fraud or error.

We examined the charitable company's regulatory and legal correspondence and discussed with the Trustees and other management any known or suspected instances of fraud or non-compliance with laws and regulations.

We communicated identified laws and regulations and potential fraud risks of all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

In addressing the risk of management override of controls, we tested the appropriateness of journal entries. We also challenged assumptions and judgements made by management in their significant accounting estimates and judgements. We also discussed related party relationships and transactions involving them.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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



Nicola Taylor (Senior Statutory Auditor)
For and on behalf of Brown Butler
Chartered Accountants and Statutory Auditor
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

11 September 2025

Statement of Financial Activities including Income and Expenditure Account
For the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:					
Donations and non-performance related grants	3	6,464	-	6,464	15,371
Charitable activities	4	2,099,095	-	2,099,095	2,085,477
Other income		10,682	-	10,682	8,769
Total income		2,116,241	-	2,116,241	2,109,617
Charitable activities	5	1,880,601	-	1,880,601	2,158,933
Total expenditure		1,880,601	-	1,880,601	2,158,933
Net incoming/(outgoing) resources before transfers		235,640	-	235,640	(49,316)
Gross transfers between funds		-	-	-	-
Net income/(expenditure) for the year		235,640	-	235,640	(49,316)
Other recognised gains and losses					
Actuarial (loss) on defined benefit pension schemes		(4,842)	-	(4,842)	(1)
Net movement in funds		230,798	-	230,798	(49,317)
Fund opening balance		785,472	-	785,472	834,789
Fund closing balance		1,016,270	-	1,016,270	785,472

The statement of financial activities includes all gains and losses recognised in the year.

A full detailed Statement of Financial Activities for the year ended 31 March 2024 is shown at note 21.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 23 to 34 form part of these financial statements.

Leeds Autism Services
Company Registration No. 03063465

Balance Sheet
As at 31 March 2025

	Notes	2025 £		2024 £	
Fixed assets					
Tangible assets	10		291,151		306,157
Current assets					
Debtors	11	217,747		208,011	
Cash at bank and in hand		617,527		386,614	
		835,274		594,625	
Creditors: amounts falling due within one year	12	(95,478)		(88,702)	
Net current assets			739,796		505,923
Total assets less current liabilities			1,030,947		812,080
Creditors: amounts falling due after more than one year	13		(14,677)		(26,608)
Net assets			1,016,270		785,472
Income funds					
Unrestricted funds			1,016,270		785,472
Restricted funds			-		-
			1,016,270		785,472

The financial statements were approved and authorised for issue by the board of Trustees on 11/09/2025 and signed on its behalf by:

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Mr I Cant
Trustee

The notes on pages 23 to 34 form part of these financial statements.

Leeds Autism Services

Statement of Cash Flows
For the year ended 31 March 2025

	Notes	2025 £		2024 £	
Cash flows from operating activities					
Cash generated from operations	20		253,646		95,887
Investing activities					
Purchase of tangible fixed assets		(9,807)		(10,050)	
Proceeds from sale of tangible fixed assets		700		-	
Net cash used in investing activities			(9,107)		(10,050)
Financing activities					
Repayment of bank loans		(10,793)		(9,527)	
Interest paid		(2,833)		(3,708)	
Net cash used in financing activities			(13,626)		(13,235)
Net increase in cash and cash equivalents			230,913		72,602
Cash and cash equivalents at beginning of year			386,614		314,012
Cash and cash equivalents at end of year			617,527		386,614

The notes on pages 23 to 34 form part of these financial statements.

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information
Leeds Autism Services is a private company limited by guarantee incorporated in England and Wales. The registered office is 28 Grape Street, Hunslet, Leeds, West Yorkshire, LS10 1BX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The Trustees have considered all factors as part of their assessment of going concern. This has included a forecast for the coming year which is projecting another deficit for the year. Post year end the charity has made an application for an uplift in rate to the Local Authority which, if successful, will assist to reduce the deficit currently forecast. The Trustees have also considered the level of reserves currently held and the delivery planned for the next twelve months. Although the current economic climate creates both cashflow and profitability risks for the charity, the Trustees believe on balance that they have sufficient resources to enable trading to continue for a period of at least one year from the date of approval of the financial statements on the basis of information currently available to them as at the point of approving these financial statements. Accordingly, the financial statements have been prepared on the going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised in the Statement of Financial Activities ("SOFA") when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised in the SOFA on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities ("SOFA") when receivable.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

1 Accounting policies - continued

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been prepared to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised in expenditure in the period of receipt. This is included when receivable and the amount can be measured reliably by the charity.

1.5 Expenditure

Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs, included in support costs, include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements and are allocated to charitable donations.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 5.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Freehold land and buildings	2% straight line
Leasehold improvements	10 to 33% straight line
Fixtures and fittings	25 to 33% straight line
Motor vehicles	25% straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1 Accounting policies - continued

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies - continued

Derecognition of financial liabilities
Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

Leeds Autism Services is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The company contributes to the Pensions Trust's Growth Plan. The Plan is a multi-employer pension plan. It is not possible in the normal course of events to identify on a reasonable and consistent basis the charity's share of underlying assets and liabilities.

Each year the company pays an amount to the Pensions Trust in respect of the estimated deficit on the defined benefit part of the plan.

Additionally the charity contributes to individual employees' defined contribution schemes. The cost of the contributions is charged to the income and expenditure account in the period to which they relate.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Defined benefit pension scheme

The charity is a member of a multi-employer defined benefit scheme. The charity has recognised its liability under the deficit recovery plan at fair value which is based on the recommendations of the scheme actuary. The actuary uses certain critical assumptions, such as discount rate, mortality and expected rates of return when setting the deficit recovery plan for the scheme at each triennial review.

3 Donations and non-performance related grants

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
Donations and gifts	6,464	-	6,464	5,859
Non-performance related grants	-	-	-	9,512
	6,464	-	6,464	15,371

The charity benefits greatly from the involvement and enthusiastic support of a number of volunteers, details of which are given in our annual report. In accordance with FRS 102 the economic contribution of volunteers is not recognised in the accounts.

4 Charitable activities

	2025 £	2024 £
Independent Supported Living fees	101,123	83,183
Daycare fees	1,962,566	1,973,547
Outreach fees	35,406	28,747
	2,099,095	2,085,477

5 Charitable activities

	Daycare services and Total 2025 £	Daycare services and Total 2024 £
Staff costs	1,117,007	1,115,278
Depreciation	24,813	22,397
Temporary staff	185,972	122,284
Recruitment costs	6,021	21,815
Premises costs	34,200	26,308
Utilities	13,592	15,825
Insurance	29,875	29,015
Cleaning and laundry	28,791	31,568
Fundraising/donations	1,745	655
Food	2,162	2,672
Repairs and renewals	11,215	14,017
Travel & Motor costs	9,069	18,223
Service users' activity costs	1,190	1,978
Training	23,404	26,294
Sundry costs	11,747	17,562
Mortgage interest	2,833	3,708
Subscriptions and accreditation	19,683	18,688
	1,581,068	1,488,287
Share of support costs (see note 6)	348,282	660,473
Share of governance costs (see note 6)	9,000	10,173
	1,880,601	2,158,933
Analysis of fund		
Unrestricted funds	1,880,601	2,158,146
Restricted funds (note 18)	-	787
	1,880,601	2,158,933

6 Support costs

	Support costs 2025 £	Governance costs 2025 £	Total 2025 £	Support costs 2024 £	Governance costs 2024 £	Total 2024 £
Staff costs	285,077	-	285,077	594,105	-	594,105
Payroll charges	5,350	-	5,350	5,738	302	6,040
Interest – unwinding discount	50	-	50	156	-	156
HR and H&S consultancy	15,790	-	15,790	17,469	170	17,639
Printing, Postage and stationery	2,622	-	2,622	3,230	-	3,230
Telephone	22,071	-	22,071	24,732	1,301	26,033
Equipment servicing and rentals	8,327	-	8,327	8,049	-	8,049
IT support	8,134	-	8,134	6,081	-	6,081
Bank charges	861	-	861	913	-	913
Audit and accountancy fees	-	9,000	9,000	-	8,400	8,400
	348,282	9,000	357,282	660,473	10,173	670,646

7 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:

	2025 £	2024 £
Audit costs	8,025	7,500
Accountancy services	975	900

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Additionally, none of the Trustees received any reimbursed expenses during the year (2024: none).

9 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
51	66

The full time equivalent average number of employees during the year was:

2025 Number	2024 Number
51	66

9 Employees continued

Employment costs

	2025 £	2024 £
Wages and salaries	1,266,603	1,544,819
Social security costs	94,896	117,657
Other pension costs	40,585	46,907
	1,402,084	1,709,383

No employee earned £60,000 or more during the year (2024: no employee).

The charity also employed temporary agency staff during the year at a cost of £185,972 (2024: £122,284) as shown in note 5 to the financial statements.

The key management personnel of Leeds Autism Services are the Trustees, the Chief Executive Officer, Chief Finance Officer, HR Manager (2024: the Trustees, the Chief Executive Officer, Chief Finance Officer, Care Operations Manager). The aggregate employment benefits, including employer's national insurance and pension contributions of the key management personnel of the charity were £153,867 (2024: £167,414).

10 Tangible fixed assets

	Freehold land and buildings £	Leasehold improvements £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2024	365,979	34,050	69,656	48,631	518,316
Additions	-	-	9,807	-	9,807
Disposals	-	-	-	(4,350)	(4,350)
At 31 March 2025	365,979	34,050	79,463	44,281	523,773
Depreciation					
At 1 April 2024	98,083	34,050	47,923	32,103	212,159
Depreciation charged in year	7,319	-	11,296	6,198	24,813
Depreciation elim on disposal	-	-	-	(4,350)	(4,350)
At 31 March 2025	105,402	34,050	59,219	33,951	232,622
Carrying amount					
At 31 March 2025	260,577	-	20,244	10,330	291,151
At 31 March 2024	267,896	-	21,733	16,528	306,157

Freehold land of £73,996 (2024: £73,996) is not depreciated.

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	146,080	184,491
Other debtor	-	3,210
Prepayments	71,667	20,310
	217,747	208,011

12 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	14	13,093	11,955
Other taxation and social security		17,923	20,382
Trade creditors		16,915	8,359
Other creditors		42,692	46,104
Pension scheme deficit obligations	15	4,855	1,902
		95,478	88,702

13 Creditors: amounts falling due after more than one year

	Notes	2025	2024
		£	£
Bank loans	14	14,677	26,608
		14,677	26,608

14 Loans and overdrafts

	2025	2024
	£	£
Bank loans	27,770	38,563
Payable within one year	13,093	11,955
Payable after one year	14,677	26,608

Bank borrowings constitute a loan of £250,000 which was obtained from Unity Trust Bank plc in the year to March 2008 to be repaid over 20 years at an interest rate of 2% above bank base rate. The loan is secured by a first legal charge over the premises at 16 Church Road, Armley, Leeds.

15 Retirement benefit schemes

Defined contribution scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activity in respect of defined contribution schemes was £40,585 (2024: £46,904).

Defined benefit scheme

The charitable company participates in The Pensions Trust Growth Plan, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charitable company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. In accordance with Charities SORP (FRS102) it therefore accounts for it by providing for the present value of all contribution to make good the deficit.

Present Value of Obligation

	2025 £	2024 £	2023 £
Present value of obligation	4,855	1,902	4,072

Reconciliation of Opening and Closing Provision

	2025 £	2024 £
Provision at the start of the year	1,902	4,072
Unwinding of discount	50	156
Deficit contribution paid	(1,939)	(2,327)
Actuarial re-measurements:		
- impact of any change in assumptions	31	1
- amendments to the contribution schedule	4,811	-

Deficit Contributions Schedule

The following schedule details the future deficit contributions agreed between the charity and the scheme. These contributions have been used to derive the charity's balance sheet liability applying the discount factor noted below.

	2025 £	2024 £	2023 £
Year 1	1,732	1,902	2,327
Year 2	1,732	-	1,939
Year 3	1,732	-	-

Assumptions

	2025 % per annum	2024 %per annum	2023 % per annum
Rate of discount	4.84	5.31	5.52

15 Retirement benefit schemes continued

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	1,375	2,358
Between two and five years	1,375	2,750
	2,750	5,108

17 Related party transactions

There were no disclosable related party transactions during the year (2024: none).

18 Restricted funds

The organisation had no restricted funds at the balance sheet date (2024: £Nil).

19 Analysis of changes in net funds

	At 1 April 2024 £	Cash flows £	Non Cash Flow £	At 31 March 2025 £
Cash at bank and in hand	386,614	230,913	-	617,527
Loans falling due within one year	(11,955)	10,793	(11,931)	(13,093)
Loans falling due after more than one year	(26,608)		11,931	(14,677)
	348,051	241,706	10,793	589,757

20 Cash generated from operations

	2025 £	2024 £
Surplus/(Deficit) for the year	230,798	(49,317)
Adjustments for:		
Depreciation of tangible fixed assets	24,813	22,397
Profit on disposal of tangible fixed assets	(700)	-
Interest payable	2,833	3,708
(Increase)/decreased in debtors	(9,736)	132,866
Increase/(decreased) in creditors	5,638	(13,767)
Cash generated from operations	253,646	95,887

21 Comparative statement of financial activities

	Unrestricted funds £	Restricted funds £	Total 2024 £
Income from:			
Donations and non-performance related grants	6,459	8,912	15,371
Charitable activities	2,085,477	-	2,085,477
Other income	8,769	-	8,769
Total income	2,100,705	8,912	2,109,617
Charitable activities	2,158,146	787	2,158,933
Total expenditure	2,158,146	787	2,158,933
Net incoming/(outgoing) resources before transfers	(57,441)	8,125	(49,316)
Gross transfers between funds	8,922	(8,922)	-
Net (expenditure)/income for the year	(48,519)	(797)	(49,316)
Net expenditure			
Actuarial gain/(loss) on defined benefit pension schemes	(1)	-	(1)
Net movement in funds	(48,520)	(797)	(49,317)
Fund balances at 1 April 2023	833,992	797	834,789
Fund balances at 31 March 2024	785,472	-	785,472

LEEDS AUTISM SERVICES

England & Wales - Charity number 1047981

Accounts

Charity Registration No. 1047981

Company Registration No. 03063465 (England and Wales)

Leeds Autism Services

Annual Report and Financial Statements

For The Year Ended 31 March 2024

Leeds Autism Services

Legal and Administrative Information

Trustees	Mr D Thomson Mr I Cant Mr E Britton Ms Y Hussain Ms S Caddy	
Secretary	Mr D Thomson	
Senior Management Team	Peter Hughes Tracie Jordan Brooke Asquith Katie Turner	Chief Executive Officer Chief Finance Officer HR Manager Care Operations Manager
Charity Number	1047981	
Company Number	03063465	
Principal and Registered Office	28 Grape Street Hunslet Leeds LS10 1BX	
Auditor	Brown Butler 28-32 St Paul's Street Leeds LS1 2JT	
Bankers	Unity Trust Bank plc 4 Brindley Place Birmingham B1 2HB Lloyds Bank plc 3rd Floor Citymark 150 Fountain Bridge Edinburgh EH3 9PE	

Leeds Autism Services

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Leeds Autism Services
CEO Statement
For the year ended 31 March 2024

2023-24 really has been a year of change. As well as continuing to navigate the end of the pandemic and re-opening of facilities, we have said farewell to some of those we have supported for several years but have welcomed a number of new starters into our VACS service and have undergone a number of personnel changes.

Unfortunately, there is no doubt that we currently operate under very difficult circumstances. It is undeniable that the UK social care sector is in crisis; recruitment is still one of the biggest challenges in the sector, and local authorities continue to face significant year-on-year cuts to their budgets. Within Leeds Autism Services, we have seen our income reduce as we are delivering fewer hours of support than we were at the start of the pandemic, and all this comes at a time when costs have spiralled due to the cost-of-living crisis. While we were grateful to receive a fee increase from the local authority, it was imperative for us to take action to ensure the future of the organisation.

At the end of the financial year 2024, we undertook a restructure which resulted in a number of admin and management personnel leaving the organisation as their roles were no longer viable. We also changed our contracts meaning employees working on reduced hours. While this was undoubtedly a very difficult course of action to take, it should see the organisation return to a forward-looking position and ensure we are able to plan for the future. Although we are yet to see for sure how things will settle down following the restructure, we do have some degree of confidence that the impact on the people we support, and the staff who do such a fantastic job of supporting them, will be minimal. Despite the understandable upset around losing valued colleagues, the team and our members have shown a great degree of understanding around the changes and maintain a positive outlook.

Despite all the difficulties, our reputation and profile continue to grow. We are represented on a number of boards and forums which will help develop local and regional strategies for improving the lives of autistic and neurodivergent people, as well as those who are learning disabled. We are also looking forward to the next AutistiCon event in June 2024, which will feature guest speakers, workshops, and information stalls. The audiences on our social media platforms continue to grow, and we have broadcasted over 20 episodes of the Leeds Autism Services Podcast.

We have also continued to develop our record keeping digital platform which now operates across the whole organisation. In the past year, we have developed a range of analytical tools to give us improved oversight on areas such as risk management, use of restrictive practice, safeguarding, medication administration, recruitment, repairs, complaints / compliments and health and safety checks. We have also been able to automate some tasks which help ensure actions are taken in a timely manner, helping simplify auditing processes, and giving us greater access to impact measurement data.

In the coming months, we plan to diversify our range of services to ensure we are not solely reliant on fees from the local authority to manage future growth. This work will start with the expansion of our training and consultancy services through which we aim to enhance better autism understanding across our region, and perhaps even beyond. If there is sufficient demand for these services, we envisage that this will provide professional development opportunities for employees within the organisation, and for autistic people who we plan to involve in delivering our training workshops.

In conclusion, while we have had to overcome numerous challenges over the past few years, we have demonstrated resilience and remained firmly committed to our mission to help create a more autism friendly society. Our dedicated staff, supporters, members and the community which we are proud to be part of continue to be instrumental in all our achievements and in helping us overcome the obstacles we face. Whatever difficulties may arise in the coming year, we will remain committed to supporting and advocating for autistic people and their loved ones to the best of our abilities, and will continue our work to help forge a community where autistic people are understood, included and have equal access to the opportunities many of us may take for granted.

P Hughes
Chief Executive Officer
Dated: 19/10/..... 2024

Leeds Autism Services
Chairman's Statement
For the year ended 31 March 2024

The Trustees of the charity who also act as Directors of the company for the purposes of the Companies Act 2006 present their Annual Accounts for the period and are grateful for the continued effective and resilient day to day management of the service provided by our Senior Management Team, supported by our dedicated staff at all levels.

To a certain extent, we are still seeing impact on our VACS service from the aftermath of the Covid pandemic with some service users reducing their support hours or choosing to leave. The financial constraints felt over the past twelve months by families whose relatives we support, has had a material effect on our projected revenue for the year together with increased overheads and absorption of National Living Wage costs, resulting in sustained losses on a monthly basis as our running costs were exceeding our revenue such that we were having to use part of our reserves to cover these deficiencies. This precipitated a detailed analysis of our staffing requirements and associated costs, which needed to be commensurate with our known minimum income from delivered service hours, whether these be based on one to one or two to one care packages. Difficult, but necessary steps were taken to reduce paid hours and streamline some tiers of middle management in the early part of 2024, and the costs associated with this strategy have now been consolidated within the out-turn for this year. The monthly Management Accounts demonstrate the consistent deficit from September 2023 to February 2024 which has now been arrested by the actions taken as shown in the figure for March 2024.

The overall projected financial result for the year as indicated in the Management Accounts, still to be adjusted where required by our auditors, show an overall trading loss of around £31k. As outlined in the paragraph above, this figure would have been substantially higher without the action taken by the Senior Management Team to implement a strategic review of staff positions and costs. The Board are grateful for the way in which this was achieved and the spirit within the staff team to accept the need for such action for the sustainability of the company, and continuity of support to our service users.

We acknowledge that our cash reserves held at the end of the period are less than would be recommended for a company of our size and turnover, which has been a consequence of the carry forward monthly deficit. However, going forward we have been granted an uplift on fees by Leeds Adult Social Services and with our projected Budget for the year 2024/25 showing a reasonable surplus based on known costs, and without increase in current support hours, this position is expected to recover such that the level of reserves at the end of March 2025 should be more in line with those expected.

Plans for this forthcoming year include seeking a wider and more varied income stream by use of our experienced appropriate staff for providing expertise and support for third party organisations who would benefit from this sound base. We also plan to use some of our fundraising reserves for further refurbishment and enhancement of our Mabgate Armley centre.

The Board are aware of the pressing need to recruit additional Trustees with relevant skills and experience to underpin the governance and vision for the future of the company, and positive steps are being taken over the coming months to put this in place. We have an enviable reputation for service delivery and our relationship with key commissioners is strong, which gives us a solid foundation for continued managed growth. As Trustees, we acknowledge our responsibilities of maintaining a stable, resilient, ongoing concern as the key Public Benefit of the charity.

.....I Cant.....

I Cant

Dated: .....19 September.....2024

Leeds Autism Services
Trustees' Report (including Directors' Report)
For the year ended 31 March 2024

The Directors and Trustees present their report and audited financial statements for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, its TRUSTEES AND ADVISORS

Charity name	Leeds Autism Services
Charity registration number	1047981
Company registration number	03063465

Registered office and principal operating address

28 Grape Street, Hunslet, Leeds LS10 1BX

Trustees

The following Trustees have either served throughout or part of the year:

Iain Cant	Chair
David Thomson	Treasurer
Edward Britton	
Sarah Caddy	
Yasmin Hussain	

Company Secretary

David Thomson

Senior Management Team

Peter Hughes	Chief Executive Officer
Tracie Jordan	Chief Finance Officer
Katie Turner	Care Operations Manager (resigned 27th February 2024)

Auditors

Brown Butler
Chartered Accountants and Registered Auditors
Leigh House
28-32 St Paul's Street
Leeds LS1 3JT

Bankers

Unity Trust Bank plc
Nine Brindley Place
Birmingham, B1 2HB

Lloyds Bank plc
3rd Floor, Citymark
150 Fountain Bridge
Edinburgh EH3 9PE

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2024, which are also prepared to meet the requirements for a Directors' report and financial statements for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, and comply with the charity's Articles of Association, the Companies Act 2006 and "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)" (effective 1 January 2019).

Reference and Administrative Details

The legal and administrative information page forms part of this report.

Objectives and activities

Our charitable objects and mission

The objects of the charity, as set out in our Memorandum of Association, are to meet the needs of adults with autism through the provision of residential, day care and community outreach support services and to offer support in areas of training, education and employment opportunities or other appropriate means.

Our mission is to create a more autism friendly society by promoting understanding and acceptance of autistic people.

Our vision is to see a society where autistic people are accepted, respected and have equal access to opportunities.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our services: Vocational and Community Services

Leeds Autism Services offer a one-to-one support, person centred and tailor-made to meet the needs of the individual. This can include leisure activities, help with health, learning new skills, help with communication, emotional or practical support, help with behaviour problems, getting out, accessing outdoor and community-based activities meeting people, life skills and a wide variety of skills training and activities. Our services can be accessed Monday to Friday, from six hours per week to six hours per day, five days per week.

Our services: Independent supported living

Leeds Autism Services support one person in Independent Supported Living, providing help with various needs to enable them to retain independence in their own home.

Who can benefit from our services?

Leeds Autism Services are a charity dedicated to helping to create a more autism friendly society. We have been helping autistic people reach their true potential for over 30 years.

Everyone we work with is unique, so our packages are designed to support people to identify and achieve their life goals, whatever they may be! Our Vocational and Community Services (VACS) operate five days a week, Monday to Friday. Everyone has a full assessment before starting to use our services, in order for support to be individualised and person centred.

We also promote autism acceptance, inclusion and equality, and believe that education and understanding of autism is the key to creating a more autism friendly society. We work with families, communities and businesses to encourage a better understanding of autism and are able to provide information, advice, bespoke training and consultancy.

The majority of people using our Vocational and Community Services (VACS) are resident in Leeds, with some coming from other local authorities within a reasonable travelling distance.

During 2023/24, 24.29% of our service users were female. Nationally, women represent around 20-25% of the autistic population, however, in Leeds around 50% of adults diagnosed as autistic were women, and in 2023 the Leeds Adult Diagnostic Service diagnosed, and received referrals for, more women than men for the first time since its inception.

12.86% of our service users during 2023/24 were from ethnic minorities. The 2021 Census found that 21% of people living in Leeds were from an ethnic minority. Most ethnic minority groups are still underrepresented in terms of autism diagnosis.

Diagnostic rates and referrals for diagnosis continue to increase year-on-year, and in March 2024 the National Autistic Society reported a 39% rise in people waiting for an autism assessment for diagnosis.

The Leeds Adult Diagnostic Service currently receives around 70 referrals per month, which equates to an increase of around 75% between 2022-24.

With regards to childhood diagnosis, referrals for an assessment have risen by 350% since the pandemic.

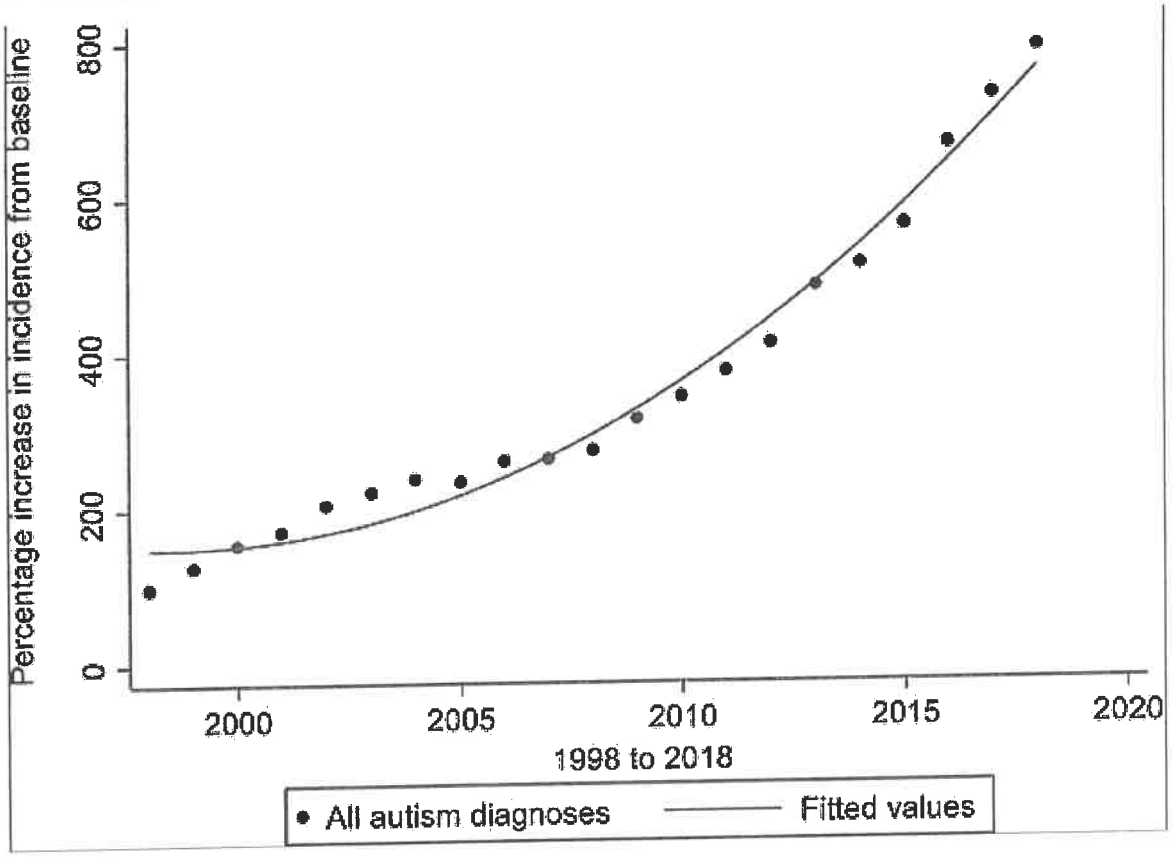
People with a learning disability are still more likely to be diagnosed as autistic, and diagnostic rates among learning disabled people are also increasing. Around 71% of people currently supported by Leeds Autism Services are also learning disabled.

Since the start of the pandemic, there has been a 75% increase in the number of people we support who have been referred to us through the community mental health teams, or privately i.e., those we support who do not have a learning disability. This suggests that there may have been some improvement in barriers to accessing paid support among this group. However, there is pressure on the local authority to improve social care needs assessments for non-learning disabled autistic adults, and if improvements are made, we expect the number of referrals from this group to increase.

Despite predictions that the rate for referrals for diagnosis would slow down after 2022, the trend for increased rates of diagnosis appears to be accelerating. This is likely due to a better cognizance of autism understanding combined with the move from a medical view of autism, to the more identity-based view as the recognition of neurodiversity concept has taken hold. Added to this is the vast improvement in research around autistic females, and autism education targeted towards underrepresented groups.

There remains a widespread recognition across health and social care providers in Leeds, that autistic people face significant barriers in accessing funded support if they do not have cognitive impairment, or a significant mental health issue. We envisage that commissioning bodies will need to implement structural changes to overcome these barriers and reduce future pressures on mental health services.

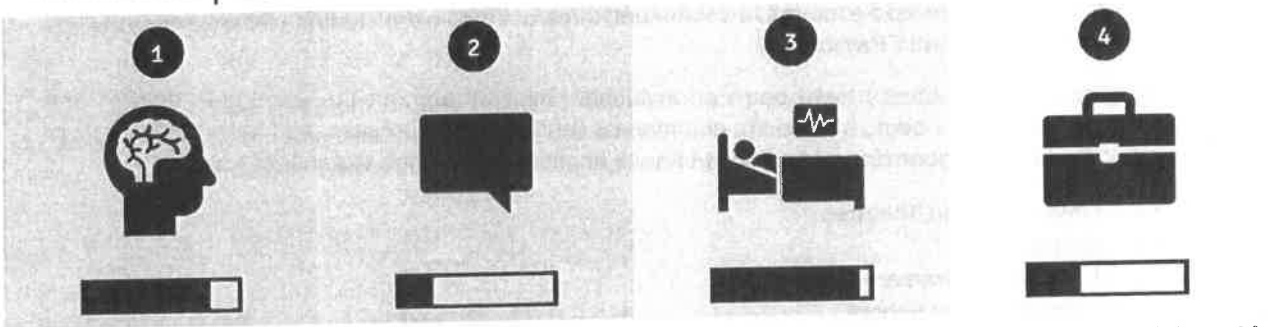
While it is likely that changes in the demographics of the people who are being diagnosed as autistic will alter the make-up of the people we support, based on current evidence, we expect to see our referral numbers continuing to rise year-on-year for the foreseeable future. However, given the scale of cuts to local authority budgets, and the introduction of contributions to care costs, placements are likely to be for fewer hours, and we are giving careful consideration to the feasibility of introducing short courses of coaching to prevent crises occurring among those groups who are unable to access long-term support, which is largely funded by the local authority as part of our future strategy.



Yorkshire Autism AIM
Mental Health Equity Project

The Advonet Group
Providing Independent Advocacy

Autism and mental health



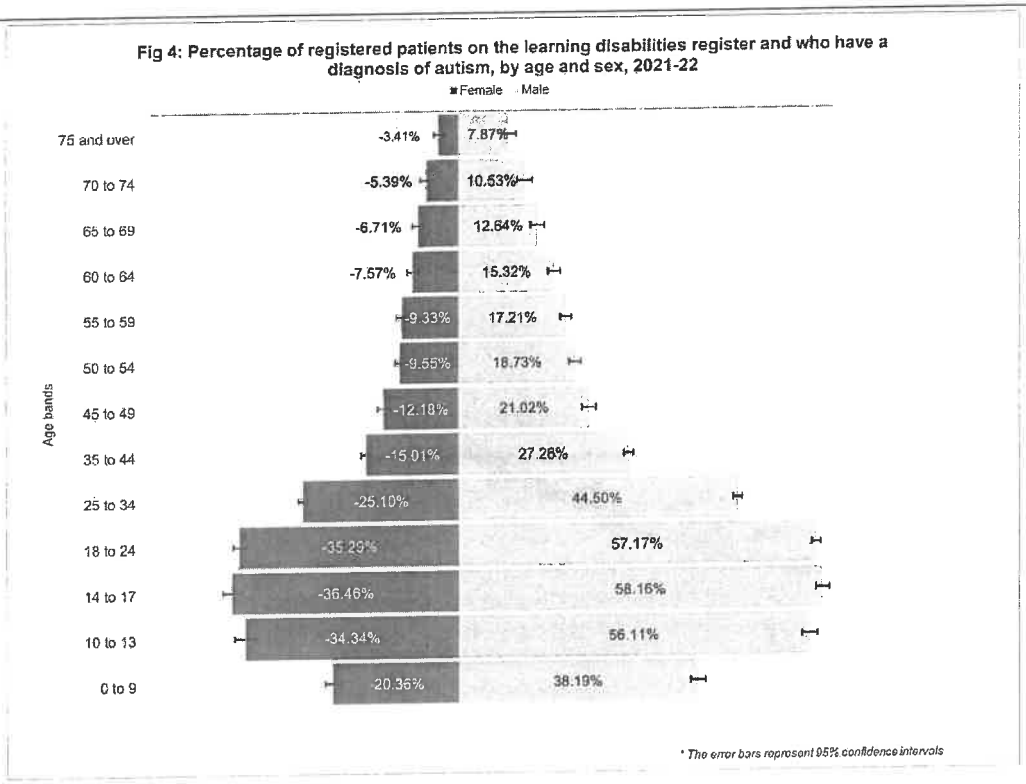
Around 80% of autistic adults in the UK experience mental health issues during their lives

Just 21% of autistic adults said they were able to access counselling services

91% of autistic adults in a survey told us their sensory needs in inpatient wards weren't being met

32% of autistic adults said they felt mental health professionals had a good understanding of autism

1. autistica.org.uk/downloads/files/Mental-health-autism-E-LEAFLET.pdf
2. autism.org.uk/what-we-do/campaign/not-enough/about-the-autism-act
3. A survey by Yorkshire Autism AIM, March 2022
4. autism.org.uk/what-we-do/campaign/not-enough/about-the-autism-act



In reviewing our aims and objectives, and in planning the expansion of our services, the Trustees have complied with the duty in section 17 of the Charities Act 2011, to have due regard to public benefit guidance published by the Commission. By providing high quality services for adults with autism, we help those individuals live fulfilling lives within the community. The benefit is not just to our client group and their families, but also to the community as a whole.

Volunteers

During the period, we hosted a total of five volunteers; three of these were student placements studying Occupational Therapy and Psychology.

Our service user volunteers have been an invaluable help throughout the year, both hosting and speaking at AutistiCon, being involved in our interview and selection process, and have helped deliver training. Some of the agencies and settings to have benefitted from their experiences are:

- Leeds Heritage Theatres
- Go Ape
- St Theresa's Primary School
- Iveson Primary School
- Roundhay School

Achievements and performance

During the year we welcomed 7 new service users, said fond farewells to 5 service users who moved on to pastures new, and were delighted to have one service user return to us after leaving, albeit only for a short time.

Ongoing enhancements to our SharePoint system have continued to enable staff to develop more efficient ways of working in terms of reporting, recording, the sharing and disseminating of information with secure access to data, important to all staff particularly those on outreach.

Service users and staff alike have been taking advantage of the much improved outside area of our Mabgate base, having a more pleasant and private area to enjoy the outdoors.

The podcasts which were introduced to provide people with a platform to tell their story, and offer people a platform to express themselves where historically they have not had the chance to do so, have developed to include interviews with people outside of the service including clinicians, people with lived experience and employment for autistic and disabled people, to name a few.

Once again, we were delighted to be nominated for the regional finals of the Great British Care Awards 2023. The nomination was for the 'Putting People First' award which recognises a team who have embraced the 'Putting People First' personalisation agenda and can demonstrate an innovative approach to empowering people to have more control over the support they need in their lives. We were thrilled to win the Yorkshire and Humber regional award, and this is testament to the hard work and dedication shown by our team members.

We hosted 'AutistiCon' formerly known as the 'Leeds Autism Show' at a new venue, the Leeds Playhouse. As this year there were no limits on attendees, attendance was up to pre-pandemic levels and was a great success.

Some of our amazing service users and staff have held their own fundraisers and undertook feats of endurance and scaling dizzy heights to raise money.

The shift leader development program continues to equip shift leaders with the skills necessary to successfully undertake the role.

From proceeds of fundraising, we have been able to purchase a monthly subscription for an interactive program called the 'Happiness Program'. It's an activity-based programme which uses a projector that responds to movement and is proving to be very popular.

Recruitment difficulties within the sector are always a challenge, however our HR team is continually updating and evolving our recruitment process to attract and retain potential staff. Staff shortages influence the delivery of support hours, and while the demand for our services is ever growing, it is tempered with staffing shortages with as minimal disruption to current support hours as possible, although some cancellation to support has been inevitable.

The end of the year saw a restructure of the organisation which resulted in some staff redundancies. Whilst this was not a decision made lightly, this action was necessary to safeguard the future of the organisation.

Vocational and Community Services

During the course of the year, it was becoming clear that despite being given a significant uplift in 2022 and a much smaller one in 2023, other factors determined some difficult decisions that would have to be made in terms of the future of the organisation.

Gradual changes stored up during and after the lockdown period, saw a reduction of 12.7% in the hours of support we deliver. Factors contributing to this include service users being placed out of area; placements ending or reducing in hours due to the introduction of contribution to care costs; reductions in support hours due to people moving into residential/supported living settings; support cancellations due to difficulties in recruiting; and people not returning to their placements after lockdown.

Local authority budget shortfalls resulting in much smaller care packages than before the pandemic; the knock-on effect of this often resulting in 2 individuals making up the same support hours as one prior to the pandemic, this results in increased workload and increased pressures on staffing rotas. Assessments take more time as less people seeking placements have a named Social Worker; local authority panels meet less regularly; therefore funding decisions take longer, in addition to numerous other challenges faced by the sector as a whole, and local authorities.

Whilst no one would disagree the rise in National Living Wage is not warranted, the absorption of this cost and increase in overheads have also contributed to the shortfall. It was clear that without some action taking place to mitigate these losses, the future of the organisation could very quickly become unsustainable.

The decision to restructure and a subsequent consultation process, resulted in a total of 6 roles being made redundant across the Care and Support Services. Careful consideration was given to decide which roles could be subject to redundancy; the deciding factors being they were standalone roles with tasks that could be successfully delegated to other roles, with less impact on our ability to carry out our administrative duties; they did not generate enough income or offer sufficient mitigating against risks to justify continuing with them in the current climate. On the care side, the roles of Care Operations Manager, Registered Manager and Inclusion and Activity Lead, and within Support Services, the Training Manager, Health and Safety Officer and Partnership and Development officer. All 6 of the individuals affected showed immense understanding of the position and were exceedingly gracious in their acceptance of the situation.

In addition to the restructure, contracted hours for all staff will reduce from 37.5 hours full time to 35 hours per week, part time staff contracts will be reduced by the equivalent proportional amount based upon the contracted hours of the individual. Again, this was subject to a period of staff consultation, and all understood and were accepting of the position.

These changes, to take effect from 1st April 2024 are necessary to ensure Leeds Autism Services remains viable whilst having the least amount of impact on our staff, stakeholders, and most of all to ensure we continue to provide essential services for our beneficiaries.

Despite the restructure there were many personal achievements:

- One individual who only used a car to travel, is now regularly using public transport for his journeys, trains being his favourite mode
- Another has reconnected with family in Australia after they made contact through our website. He is now supported to keep in contact via email and can reminisce about old family memories and his parents
- An individual supported on a 2-1 basis, has had no incidents requiring interventions and as a result his support has reduced to 1-1, he has handled the changes brilliantly
- One individual who's love of music has given him the confidence to start busking, loves playing the guitar and singing, and has had lots of practice on the Karaoke making great use of the new 'Happiness program'
- A slow transition into supported living from a family home has meant one individual has been able to manage his anxieties, had positive sleepovers, and is looking forward to moving later in the year
- An individual who after a very traumatic experience has decided to turn this around and help others; he began by assisting at staff inductions and has hopes of creating a blog to give local autistic people a voice
- A massive achievement for one individual who has been supported to complete their PIP application which is usually a real cause of anxiety and distress for them and their family. They were involved and engaged all the way through the process, and dealt with the whole process brilliantly - a real personal achievement
- One individual who moved out of area and stopped support for a while was so determined to come back, they undertook a long commute every day to enjoy trips out and pamper sessions
- One individual who had moved into ISL, was then moved to an emergency placement as a temporary measure. This was an incredibly difficult time for him, not least navigating the complexities of relationships with the peers he shares his home with. His placement is now a permanent one and he recently enjoyed meeting one of his favourite popstars
- Another individual with a love of Lego got to build his own dream car and had it displayed in the local Lego store

Lots of service users had a brilliant time on World Scout Day; everyone travelled to a local Scout venue and had a fantastic day of activities including tent building, fire making, bread threading, knot tying, marshmallow toasting and having a good sing song around the campfire.

Trips to the seaside and attending the Accessible Waterfront Festival at Leeds Dock are among some of the other activities accessed throughout the year.

ISL

The individual supported in our ISL service continues to work on their budgeting skills, which is still a challenge for them. Plans to find alternative accommodation, preferably with a garden, are still underway.

An uplifted rate was finally agreed by LCC however, this still falls below the breakeven threshold for this service. As a consequence, this provision continues to run at a deficit and we are in agreement with the local authority that this is not a cost-effective service. The deficit is such as not to cause a significant impact on the organisational bottom line at the current time, and the search for more suitable accommodation is underway having been referred to nominations. The situation will be closely monitored with a finite date implemented should the process appear to be protracted.

Training and Consultancy

As more and more businesses are becoming aware of the need to make their practices, spaces and products more inclusive and accessible to neurodivergent people, the demand for Training and Consultancy is increasing.

Some of the agencies and organisations who have benefitted from our knowledge this year include:

- Touchstone
- CEL Passenger Transport
- Thornton Medical Centre
- Abbvie
- Your Healthwatch Leeds
- LS-Ten
- Carers Leeds
- Leeds Mindful Employer Network

Partnership and Development

Our general approach is to raise funds ourselves and not to use third parties. We use techniques that are ethical, legal, do not inconvenience the public, and are not detrimental to our good name or standing in the local community. We do not use general solicitation techniques by telephone or door-to-door, and all fundraising activities undertaken follow the Fundraising Regulators Code of Fundraising Practice. We have received no complaints about fundraising during the year.

In light of the financial position and restructure, plans to continue with the refurbishment of the New Mabgate base have been put on hold. The redundancy of the Partnership and Development Officer has meant a 'brief pause' on community and fundraising events, however the AutistiCon event 2024 will go ahead with other staff being drafted onto the steering group to assist with preparations.

The social media posts will continue as will some events, as these will be undertaken by other roles alongside their regular duties. The website shop has also been made unavailable for the interim period while we continue to assess our priorities regarding Partnership and Development.

Fundraising and donations have enabled us to invest in a project called the 'Happiness Programme', an Interactive Light Projector which is loaded with apps and controlled by bodily movement. This fun, interactive tool can be used to help people meet their support outcome by encouraging social interaction, getting people moving, developing life skills and accessing digital technology.

After The Leeds Autism Show 2022, a poll was held to find a new name to better reflect what the event represents and aims to deliver. The first event under the 'AutistiCon' banner was held at the Leeds Playhouse in June 2023. Prior to the event, a competition was held to design a new logo, the winner was one of our very own service users and volunteers. It was the largest autism information event the city had ever seen with over 500 people in attendance on the day. The free event, which is organised with help from partners across the city, included talks from autistic voices, information stalls, an art exhibition, Lego area, quiet room and poetry. Plans for AutistiCon 2024 are already underway.

Once again Leeds Autism Services teamed up with the Canal and River Trust and Royal Armouries to host the third Accessible Waterfront Festival in July. Opportunities for canoeing, paddle boarding, arts, crafts, historical re-enactments, horse shows, circus skills and time travelling canal walks. A brilliant inclusive event benefitting people with autism, learning disabilities and neurodivergent people.

The Leeds Autism Services annual Christmas Market was held on 6th December 2023, many service users and staff pitched in to help, either setting up and/or running the stall. Others showed their support by making a festive purchase or two.

Our own service users and staff have undertaken amazing challenges to raise funds.

One of our service users and a member of staff who are ardent Liverpool fans, completed their Anfield Abseil on 17th June 2023 and in doing so raised over £500. As a reward after completing this amazing challenge, they had a tour of the stadium, learning more about their beloved club and checking out the trophy cabinet.

One member of staff took part in the Great North Run in September raising £274, a great achievement.

Not only did our own super fundraising champions raise funds, a multitude of other organisations and individuals either donated or passed on the proceeds of their fundraising efforts to us including:

- D Ryan boxing challenge £613
- Little Giggles Nursery £1006.89
- Roundhay Quakers £153
- From two charitable trusts a total of £600
- Methley Parish Council £250
- BW Legal Services £860.80

Our thanks go to them all for their kindness and generosity.

We have assisted in the creation of Nunu, a peer-led social group for autistic and neurodivergent people. A couple of face-to-face meetings have already been held, and several online groups have been set up. Nunu has been created by two former employees of Leeds Autism Services, both of whom are neurodivergent themselves.

Circumstances have dictated that not all of our future plans from last year have come to fruition during the period. These are still on the agenda, albeit perhaps at a slower pace than anticipated; we still hope to update our promotional video, continue with the refurbishment of the New Mabgate base by adding another life skills kitchen on the ground floor to provide accessibility for all and are currently looking at funding options. We will continue to develop more inclusive events and identify more partnership opportunities.

Support Services

Support services has seen the redundancies of the Partnership and Development Officer, Health and Safety Officer and Training Manager. The Training Assistant made the decision to step back into the role of Support Worker.

Many of the tasks undertaken by the Health and Safety Officer have been automated, whilst other tasks have been reallocated between the admin team, Managers and Deputy Managers.

Automation has also assisted with the tasks undertaken by the Training Manager, with coordination and any face-to-face training being undertaken by Managers, Shift Leaders and HR. We are confident we can continue to provide and maintain the standard of training which facilitates the quality of support staff.

Rota Management has been delegated to Shift Leaders and Deputy Managers following the departure and decision not to replace the Rota Coordinator in October last year.

Ongoing enhancement to SharePoint has made it possible for the administration gaps left by the departure of so many staff, to be plugged in the main by Support Services Staff; Senior Management Support Officer, Referral and Assessment Manager, Finance Officer, Finance Assistant, HR Manager HR Officer and Administration Assistant have all picked up additional tasks to plug the gaps left by the redundancies.

Following the departure of the HR Officer in June 2023, the decision was taken not to replace due to the automation of more HR tasks.

Staff recruitment and retention have been a priority with much consideration given to developing both processes. The department has been working on initiatives to continue to develop strong working relationships with Reed in Partnership, We Care Academy, local libraries and community centres proactively boosting recruitment. Improvements made to the process have resulted in a higher calibre of candidate at the interview stage. The induction process has also been redesigned to provide greater flexibility for new starters, and is tailored to learning styles and preferred ways of working.

Planned changes to the staff reward scheme have been realised and well received by the staff team.

As a Disability Confident Committed Employer, we were keen to strive for Level 3 and were delighted to achieve Disability Leader Status in August 2023. As such, we can encourage other businesses and organisations to become Disability Confident and look forward to providing this support as part of our inclusion strategy.

Time constraints have meant the new HR system is not yet fully functional for the purposes of staff booking annual leave, and is a project we hope to have finalised for the 2025 allocation of leave.

The Finance and admin teams continue to make value a priority, The Senior Management Support Officer in the process of identifying potential companies to assist make our IT and Utilities more cost effective. The Finance Department are benefitting from the Purchase Order system, introduced towards the end of the last financial year which has made it much easier to track, monitor and audit purchases. Documents are now uploaded to SAGE making auditing much easier. Future plans include expanding the use of SAGE to include the recording Fixed Assets which have previously been kept on a separate register.

The Referral and Assessment Manager continues to prioritise people on the waiting list for support. In addition to this, they will undertake the facilitation of events in a reduced capacity and an element of social media with the assistance of the Admin Assistant, who provides support to all departments.

Although some preliminary investigations were made into potential lending options for the purchase of property, these were abated considering the financial situation.

Future plans for Support Services include:

- Involve more service users in the recruitment process
- Develop more robust analytics to help inform absence management
- Develop the support provided to menopausal employees
- Broaden our network by working more closely and more regularly with organisations including Mindful Employer, Forum Central and Reed in Partnership.
- Further extend the use of SAGE
- Support other business and Organisations to become Disability Confident Employers

Maintaining the quality of our services

Staff training continues to be a priority for the Trustees. All staff receive autism awareness training and, as appropriate, training in specific techniques used when working with people with autism. All staff attend regular refresher training in Team Teach Positive Behaviour Management, delivered internally.

Financial review

The net movement in funds for the year amounted to a deficit £49,317 (2023: surplus £51,299), £nil (2023: £797) of which related to restricted funds, and reflects the decrease in fees and day-care provision provided by Leeds Autism Services. The financial position of the charity is satisfactory.

Sources of funding

Our principal source of funding is the fees charged for services. Fees are paid directly, or indirectly, by local or national government. In 2023-24, 99.3% of our income came from fees.

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between three and six months of expenditure, which equates to between £500,000 and £1,000,000 in general funds. At this level, the Trustees believe they would be able to continue the operations of the charity in the event of a temporary decline in the charity's net income stream.

At 31 March 2024, the charity had £479,315 (2023: £515,681) in free reserves, after deducting restricted funds and fixed assets.

At present, the free reserves fall within the target range, albeit at the lower end of the level set. The Trustees will review the policy annually.

Risk management

Leeds Autism Services has a comprehensive set of policies and procedures to manage the various risks to which the charity is exposed. Health and Safety risks are reviewed by specialist independent consultants, PIB Risk Management; Financial and business risks are reviewed annually by the Trustees, Chief Executive Officer, Chief Financial Officer and HR Manager, as part of the process of preparing the annual business plan.

Vocational and Community Services

Plans for future periods

The embedding of the new Mangers and Deputy Managers at each base following the departure of the Care Manager and Registered Manager. Following a carefully created induction program to ensure the skills and values required are imparted and understood, to continue to create and improve practices which generate support for staff and service users to enable them to reach their goals and potential.

Extend the development programme to include employees with a desire to progress and provide development in the areas they want to progress in, effectively building up a talent pool.

From this talent pool, identify individuals and develop a train the trainer programme to facilitate the increase in demand for our secondary services of Training and Consultancy. The plan is to grow these services for the Corporate Sector to enable the funding and delivery of services to the Care Sector, Public Sector, families and carers.

Expand the use of Power BI currently already used for data analysis of incidents, accidents and near misses etc, to include analysis of absence and recruitment.

Identify funds to facilitate the ongoing refurbishment of the New Mabgate base, the next plan in the stage to create an accessible life skills kitchen on the ground floor.

Structure, governance and management

Governing documents

Leeds Autism Services is a charitable company limited by guarantee, incorporated on 1 June 1995 and registered as a charity on 13 July 1995. Our governing documents are therefore the Company Memorandum and Articles of Association.

The Trustees, who are also the Directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were as set out on page 3.

Appointment of Trustees

All Trustees are also Directors of the company for the purposes of company law. In accordance with the Articles of Association, one third of Directors retire by rotation at each Annual General Meeting. Retiring Directors are eligible for immediate re-election. The existing Directors may appoint new Directors at any time, provided the total number of Directors does not exceed nine. New Directors retire at the Annual General Meeting following their appointment and may then be re-elected.

All Trustees give their time voluntarily and receive no benefit from the charity. Any expenses reclaimed by Trustees from the charity are set out in note 9 to the financial statements.

Recruitment of Trustees

New Trustees are recruited and co-opted onto the Board by the existing Trustees. The Trustees have an ongoing commitment to seeking out individuals who could strengthen the Board and bring complementary skills to the team.

Induction and training of Trustees

The induction programme for new Trustees includes a formal briefing on the role and responsibilities of Trusteeship and the structure and governance of the charity, an introduction to the day-to-day work of the charity, and new Trustees are given tours of all our facilities.

The Board regularly reviews the ongoing training needs of Trustees.

Organisation structure

The Board of Trustees is responsible for setting the strategic direction of the charity and for overseeing the work of the management team. The management team has day-to-day responsibility for running the services provided by the charity. The Board meets every two months to review the finances of the charity, any management issues arising from the previous period, and future plans. Members of the management team, including the Chief Executive Officer, Chief Financial Officer and Care Operations Manager, attend the meeting and present reports on their areas of responsibility.

The Board as a whole is responsible for approving the accounts, agreeing the annual business plan, and making major strategic decisions. Individual Trustees have taken on specific responsibilities to support and oversee the work of the management team. One Trustee made regular, structured, audit visits to Ashlar House. The other Trustees are responsible for supporting the management team with business development, finance, training, and on specific projects as outlined in the annual business plan.

The Trustees consider the Chief Executive Officer, Chief Financial Officer and HR Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity, and running and operating the charity on a day-to-day basis.

Salary scales for all grades of staff and management positions have historically been allied to West Yorkshire Social Services scales and where our financial situation allows, an increase has been awarded in line with national inflation figures. The pay of the Charity Senior Management team is reviewed annually, and is normally increased in accordance with average earnings.

Auditor

The auditors, Brown Butler, are deemed to be re-appointed annually under section 487(2) of the Companies Act 2006.

Small Company Rules

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees

I Cant.

I Cant

Trustee

Dated . . 19 September 2024

Statement of Trustees' Responsibilities
For the year ended 31 March 2024

The Trustees, who are also the directors of Leeds Autism Services for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 the charitable company and of the income and expenditure for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charitable company will continue on that basis.

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 responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Independent Auditor's Report to the Trustees of Leeds Autism Services

Opinion

We have audited the financial statements of Leeds Autism Services (the "charitable company") for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of the charity's incoming resources and application of resources, including its income and expenditure, 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 and the Charities Act 2011.

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.

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

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Trustees' Report has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in 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 accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's 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 Statement of Trustees' Responsibilities (on page 5), the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Capability of the audit in detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to deter material misstatements in respect of irregularities, including fraud. The key laws and regulations we have considered in this context included Health and Safety Act 2022 and Care Act 2014, the Companies Act 2006, the Charities Act 2011, pension and tax legislation. In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty including compliance with the Charities SORP FRS102 (October 2019). The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Using our general commercial and sector experience and through discussions with the Trustees and other management, we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements as well as those arising from management's own assessment of the risks that irregularities may occur either as a result of fraud or error.

We examined the charitable company's regulatory and legal correspondence and discussed with the Trustees and other management any known or suspected instances of fraud or non-compliance with laws and regulations.

We communicated identified laws and regulations and potential fraud risks of all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

In addressing the risk of management override of controls, we tested the appropriateness of journal entries. We also challenged assumptions and judgements made by management in their significant accounting estimates and judgements. We also discussed related party relationships and transactions involving them.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

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

Linda Cooper

Linda Cooper (Senior Statutory Auditor)
For and on behalf of Brown Butler
Chartered Accountants and Statutory Auditor
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

23 September 2024

Leeds Autism Services

Statement of Financial Activities including Income and Expenditure Account
For the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:					
Donations and non-performance related grants	3	6,459	8,912	15,371	70,133
Charitable activities	4	2,085,477	-	2,085,477	2,000,618
Other income		8,769	-	8,769	7,710
Total income		**2,100,705**	**8,912**	**2,109,617**	**2,078,461**
Charitable activities	6	2,158,146	787	2,158,933	2,027,271
Total expenditure		**2,158,146**	**787**	**2,158,933**	**2,027,271**
Net incoming/(outgoing) resources before transfers		**(57,441)**	**8,125**	**(49,316)**	**51,189**
Gross transfers between funds		8,922	(8,922)	-	-
Net (expenditure)/income for the year		**(48,519)**	(797)	**(49,316)**	**51,189**
Other recognised gains and losses					
Actuarial gain/(loss) on defined benefit pension schemes		(1)	-	(1)	109
Net movement in funds		**(48,519)**	(797)	**(49,317)**	**51,299**
Fund opening balance		833,992	797	834,789	783,490
Fund closing balance		785,472	-	785,472	834,789

The statement of financial activities includes all gains and losses recognised in the year.

A full detailed Statement of Financial Activities for the year ended 31 March 2023 is shown at note 22.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 12 to 23 form part of these financial statements.

Leeds Autism Services
Company Registration No. 03063465

Balance Sheet
As at 31 March 2024

	Notes	2024 £		2023 £	
Fixed assets					
Tangible assets	11		306,157		318,311
Current assets					
Debtors	12	208,011		340,877	
Cash at bank and in hand		386,614		314,012	
		594,625		654,889	
Creditors: amounts falling due within one year	14	(88,702)		(101,475)	
Net current assets			505,923		553,414
Total assets less current liabilities			812,080		871,725
Creditors: amounts falling due after more than one year	15		(26,608)		(36,936)
Net assets			785,472		834,789
Income funds					
Unrestricted funds			785,472		833,992
Restricted funds			-		797
			785,472		834,789

The financial statements were approved and authorised for issue by the board of Trustees on 2024 and signed on its behalf by:

.....

Mr I Cant
Trustee

The notes on pages 12 to 23 form part of these financial statements.

Leeds Autism Services

Statement of Cash Flows
For the year ended 31 March 2024

	Notes	2024 £		2023 £	
Cash flows from operating activities					
Cash generated from operations	21		95,887		(264,036)
Investing activities					
Purchase of tangible fixed assets		(10,050)		(43,916)	
Proceeds from sale of tangible fixed assets		-		3,709	
			(10,050)		
Net cash used in investing activities					(40,207)
Financing activities					
Repayment of bank loans		(9,527)		(9,278)	
Interest paid		(3,708)		(3,029)	
Net cash used in financing activities			(13,235)		(12,307)
Net increase in cash and cash equivalents			72,602		(316,550)
Cash and cash equivalents at beginning of year			314,012		630,562
Cash and cash equivalents at end of year			386,614		314,012

The notes on pages 12 to 23 form part of these financial statements.

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information
Leeds Autism Services is a private company limited by guarantee incorporated in England and Wales. The registered office is 28 Grape Street, Hunslet, Leeds, West Yorkshire, LS10 1BX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The Trustees have considered all factors as part of their assessment of going concern. This has included a forecast for the coming year which is projecting another deficit for the year. Post year end the charity has made an application for an uplift in rate to the Local Authority which, if successful, will assist to reduce the deficit currently forecast. The Trustees have also considered the level of reserves currently held and the delivery planned for the next twelve months. Although the current economic climate creates both cashflow and profitability risks for the charity, the Trustees believe on balance that they have sufficient resources to enable trading to continue for a period of at least one year from the date of approval of the financial statements on the basis of information currently available to them as at the point of approving these financial statements. Accordingly, the financial statements have been prepared on the going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised in the Statement of Financial Activities ("SOFA") when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised in the SOFA on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities ("SOFA") when receivable.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

1 Accounting policies - continued

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been prepared to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised in expenditure in the period of receipt. This is included when receivable and the amount can be measured reliably by the charity.

1.5 Expenditure

Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs, included in support costs, include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements and are allocated to charitable donations.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 6.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Freehold land and buildings	2% straight line
Leasehold improvements	10 to 33% straight line
Fixtures and fittings	25 to 33% straight line
Motor vehicles	25% straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1 Accounting policies - continued

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies - continued

Derecognition of financial liabilities
Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation
Leeds Autism Services is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

1.11 Employee benefits
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits
The company contributes to the Pensions Trust's Growth Plan. The Plan is a multi-employer pension plan. It is not possible in the normal course of events to identify on a reasonable and consistent basis the charity's share of underlying assets and liabilities.

Each year the company pays an amount to the Pensions Trust in respect of the estimated deficit on the defined benefit part of the plan.

Additionally the charity contributes to individual employees' defined contribution schemes. The cost of the contributions is charged to the income and expenditure account in the period to which they relate.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Defined benefit pension scheme

The charity is a member of a multi-employer defined benefit scheme. The charity has recognised its liability under the deficit recovery plan at fair value which is based on the recommendations of the scheme actuary. The actuary uses certain critical assumptions, such as discount rate, mortality and expected rates of return when setting the deficit recovery plan for the scheme at each triennial review.

3 Donations and non-performance related grants

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
Donations and gifts	5,859	-	5,859	45,522
Non-performance related grants	600	8,912	9,512	24,611
	6,459	8,912	15,371	70,133

The charity benefits greatly from the involvement and enthusiastic support of a number of volunteers, details of which are given in our annual report. In accordance with FRS 102 the economic contribution of volunteers is not recognised in the accounts.

4 Charitable activities

	2024 £	2023 £
Independent Supported Living fees	83,182	83,182
Daycare fees	1,973,547	1,322,042
Outreach fees	28,747	595,394
	2,085,477	2,000,618

6 Charitable activities

	Daycare services and Total 2024 £	Daycare services and Total 2023 £
Staff costs	1,115,278	1,065,301
Depreciation	22,397	15,587
Temporary staff	122,284	106,538
Recruitment costs	21,815	6,206
Premises costs	26,308	34,194
Utilities	15,825	13,475
Insurance	29,015	22,483
Cleaning and laundry	31,568	28,417
Fundraising/donations	655	18,605
Food	2,672	2,239
Repairs and renewals	14,017	25,736
Travel & Motor costs	18,223	20,341
Service users' activity costs	1,978	3,366
Training	26,294	34,719
Sundry costs	17,562	8,280
Mortgage interest	3,708	3,029
Subscriptions and accreditation	18,688	16,389
	1,488,287	1,424,905
Share of support costs (see note 7)	660,473	593,199
Share of governance costs (see note 7)	10,173	9,167
	2,158,933	2,027,271
Analysis of fund		
Unrestricted funds	2,158,146	2,024,108
Restricted funds (note 19)	787	3,163
	2,158,933	2,027,271

7 Support costs

	Support costs 2024 £	Governance costs 2024 £	2024 £	Support costs 2023 £	Governance costs 2023 £	2023 £
Staff costs	594,105	-	594,105	517,319	-	517,319
Payroll charges	5,738	302	6,040	5,833	399	6,232
Interest – unwinding discount	156	-	156	120	-	120
HR and H&S consultancy	17,469	170	17,639	15,337	170	15,507
Printing, Postage and stationery	3,230	-	3,230	7,727	-	7,727
Telephone	24,732	1,301	26,033	27,743	198	27,941
Equipment servicing and rentals	8,049	-	8,049	4,907	-	4,907
Office furniture and Equipment	-	-	-	504	-	504
IT support	6,081	-	6,081	12,687	-	12,687
Bank charges	913	-	913	1,023	-	1,023
Audit and accountancy fees	-	8,400	8,400	-	8,400	8,400
	660,473	10,173	670,646	593,199	9,167	602,366

8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:

	2024 £	2023 £
Audit costs	7,500	6,000
Accountancy services	900	2,400

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Additionally, none of the Trustees received any reimbursed expenses during the year (2023: none).

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	66	68

Employment costs	2024 £	2023 £
Wages and salaries	1,544,819	1,437,230
Social security costs	117,657	108,065
Other pension costs	46,907	45,349
	1,709,383	1,590,641

No employee earned £60,000 or more during the year (2023: no employee).

The charity also employed temporary agency staff during the year at a cost of £122,284 (2023: £106,538) as shown in note 6 to the financial statements.

The key management personnel of Leeds Autism Services are the Trustees, the Chief Executive Officer, Chief Finance Officer, Care Operations Manager (2023: the Trustees, the Chief Executive Officer, Chief Finance Officer, Care Operations Manager). The aggregate employment benefits, including employer's national insurance and pension contributions of the key management personnel of the charity were £167,414 (2023: £130,722).

11 Tangible fixed assets

	Freehold land and buildings £	Leasehold improvements £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2023	365,979	34,050	63,928	48,631	512,588
Additions	-	-	10,050	-	10,050
Disposals	-	-	(4,322)	-	(4,322)
At 31 March 2024	365,979	34,050	69,656	48,361	518,316
Depreciation					
At 1 April 2023	90,763	34,050	43,559	25,905	194,277
Depreciation charged in year	7,320	-	8,879	6,198	22,397
Depreciation elim on disposal	-	-	(4,515)	-	(4,515)
At 31 March 2024	98,083	34,050	47,923	32,103	212,159
Carrying amount					
At 31 March 2024	267,896	-	21,732	16,528	306,157
At 31 March 2023	275,216	-	20,370	22,726	318,311

Freehold land of £73,996 (2023: £73,996) is not depreciated.

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	184,491	315,469
Other debtor	3,210	3,210
Prepayments	20,310	22,198
	208,011	340,877

13 Loans and overdrafts

	2024 £	2023 £
Bank loans	38,563	48,090
Payable within one year	11,955	13,093
Payable after one year	26,608	34,997
Amounts included above which fall due after five years:		
Payable by instalments	-	-

Bank borrowings constitute a loan of £250,000 which was obtained from Unity Trust Bank plc in the year to March 2008 to be repaid over 20 years at an interest rate of 2% above bank base rate. The loan is secured by a first legal charge over the premises at 16 Church Road, Armley, Leeds.

14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	13	11,955	13,093
Other taxation and social security		20,382	17,135
Trade creditors		8,359	20,899
Other creditors		46,104	48,021
Pension scheme deficit obligations	16	1,902	2,327
		88,702	101,475

15 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	13	26,608	34,997
Long term pension scheme deficit obligations	16	-	1,939
		26,608	36,936

16 Retirement benefit schemes

Defined contribution scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activity in respect of defined contribution schemes was £40,704 (2023: £36,950).

Defined benefit scheme

The charitable company participates in The Pensions Trust Growth Plan, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charitable company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. In accordance with Charities SORP (FRS102) it therefore accounts for it by providing for the present value of all contribution to make good the deficit.

Present Value of Obligation

	2024 £	2023 £	2022 £
Present value of obligation	1,902	4,072	6,388

Reconciliation of Opening and Closing Provision

	2024 £	2023 £
Provision at the start of the year	4,072	6,388
Unwinding of discount	156	120
Deficit contribution paid	(2,327)	(2,327)
Actuarial re-measurements:		
- impact of any change in assumptions	1	(109)
- amendments to the contribution schedule	-	-

Deficit Contributions Schedule

The following schedule details the future deficit contributions agreed between the charity and the scheme. These contributions have been used to derive the charity's balance sheet liability applying the discount factor noted below.

	2024 £	2023 £	2022 £
Year 1	1,902	2,327	2,327
Year 2	-	1,939	2,327
Year 3	-	-	1,939
Year 4	-	-	-
Year 5	-	-	-
Year 6	-	-	-

Assumptions

	2024 % per annum	2023 %per annum	2022 % per annum
Rate of discount	5.31	5.52	2.35

16 Retirement benefit schemes

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	2,358	2,358
Between two and five years	2,750	5,108
	5,108	7,466

18 Related party transactions

There were no disclosable related party transactions during the year (2023: none).

19 Restricted funds

		Movement in funds			
	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Cost of Living Grant	797	-	(787)	(10)	-
Service User Contributions	-	8,912	-	(8,912)	-

Purpose of restricted funds:

The organisation received a Cost of Living related grant for service users which had a remaining balance at 31 March 2024 of £Nil.

LAS receives Service User Contributions which are held by LAS on behalf of service users, and had a remaining balance at 31 March 2024 of £Nil.

20 Analysis of changes in net funds

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	314,012	72,602	386,614
Loans falling due within one year	(13,093)	1,138	(11,955)
Loans falling due after more than one year	(34,997)	8,389	(26,608)
	265,922	82,129	348,051

21 Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(49,317)	51,189
Adjustments for:		
Depreciation of tangible fixed assets	22,397	15,587
Profit on disposal of tangible fixed assets	-	(3,709)
Interest payable	3,708	3,029
Difference between pension charge and cash contributions	-	(109)
(Increase)/decreased in debtors	132,866	(333,404)
Increase/(decreased) in creditors	(13,767)	3,163
Cash generated from operations	**95,887**	(264,036)

22 Comparative statement of financial activities

	Unrestricted funds £	Restricted funds £	Total 2023 £
Income from:			
Donations and non-performance related grants	45,522	24,611	70,133
Charitable activities	2,00,618	-	2,000,618
Other income	7,710	-	7,710
Total income	2,053,850	24,611	2,078,461
Expenditure on:			
Raising funds	-	-	-
Charitable activities	2,024,108	3,163	2,027,271
Total expenditure	2,024,108	3,163	2,027,271
Gross transfers between funds	20,651	(20,651)	-
Net expenditure for the year	50,393	797	51,299
Net expenditure			
Actuarial gain defined benefit pension schemes	109	-	109
Net movement in funds	**50,502**	**797**	**51,299**
Fund balances at 1 April 2022	783,490	-	783,490
Fund balances at 31 March 2023	833,992	797	834,789

LEEDS AUTISM SERVICES

England & Wales - Charity number 1047981

Accounts

Charity Registration No. 1047981

Company Registration No. 03063465 (England and Wales)

Leeds Autism Services

Annual Report and Financial Statements

For The Year Ended 31 March 2023

Leeds Autism Services

Legal and Administrative Information

Trustees	Mr D Thomson Mr I Cant Mr T Britton Ms Y Hussain Ms S Caddy	
Secretary	Mr D Thomson	
Senior Management Team	Peter Hughes Tracie Jordan Katie Turner	Chief Executive Officer Chief Finance Officer Care Operations Manager
Charity Number	1047981	
Company Number	03063465	
Principal and Registered Office	28 Grape Street Hunslet Leeds LS10 1BX	
Auditor	Brown Butler 28-32 St Paul's Street Leeds LS1 2JT	
Bankers	Unity Trust Bank plc 4 Brindley place Birmingham B1 2HB Lloyds Bank plc 3rd Floor Citymark 150 Fountain Bridge Edinburgh EH3 9PE	

Leeds Autism Services

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Leeds Autism Services
CEO Statement
For the year ended 31 March 2023

In many ways, our last year has been one of the most challenging, but perhaps also one of the most rewarding. The end of the pandemic saw a gradual return to full levels of service, new and improved ways of working, and gave us the opportunity to adopt a more forward-looking approach. However, we also faced a growing cost of living crisis, extreme difficulties with recruitment in the social care sector, and a great deal of uncertainty around funding.

Thankfully, we were able to navigate our way through these challenges thanks to the creativity, skills, and dedication of our team, and at the end of the year secured a significant uplift from Leeds City Council; this has given us renewed confidence in our mission to help create a more autism friendly society.

In the past year, we have seen a greater proportion of support being delivered on a community outreach basis, which has given people an even greater degree of choice and flexibility in how their support is delivered. In response to this, we have invested heavily in digital technology to ensure care records are more easily accessible, help reduce backlogs of work, and give our Support Workers greater ease of access to essential information. These investments have also allowed us to take a more data-driven approach to planning, providing tools to measure the positive impact of the work we do, and ensure we have oversight at all levels to ensure our high standards of quality and safety are met.

In response to the cost of living and social care crises, we have continued to implement changes in all areas of human resource management, improving the employee experience, and trying to ensure all our workers feel respected, included, and well supported. We have also focussed heavily on values-based recruitment, maintaining our approach of seeking quality, rather than quantity. These changes have already started to pay dividends with higher staff retention rates, lower absenteeism, and increased on-boarding.

Of course, the heart of the organisation lies with our beneficiaries - autistic people, and those who support or care for them. It has been wonderful to see people's confidence come back as they have re-adjusted to life after the pandemic, taking greater control of their own lives, and their own decisions. The movement away from the clinical model of autism, towards the neurodiversity model has given autistic people a stronger voice than at any point in the past; those voices are changing and shaping the landscape of autism diagnosis and support throughout the UK, bringing autism and neurodiversity ever closer to the forefront of public consciousness. However, there is clearly a lot of work still to be done before we have a truly inclusive society; we feel Leeds Autism Services has a significant role to play in our region, with the potential to open up a wealth of new opportunities for our beneficiaries, our employees, and for the organisation as a whole.

After managing our way through numerous crises, it feels like we can start the coming year with optimism and our eyes firmly on the future. During 2023-24 we will continue to strengthen our position as a provider of the highest quality support, ensuring we are a strong ally and advocate for autistic people and their families, and acting as a valued partner in the regional health and social care network. Diagnostic rates continue to increase at a time when commissioners and clinicians are developing a better understanding of the significant impact the challenges faced by autistic people have on our communities as a whole.

Better understanding and support for autistic people has the potential to alleviate pressures in so many areas of the public sector, including physical health services, education, justice, employment, mental health, and housing. In a world of constrained budgets and cuts to services, there has never been a greater need to overcome those barriers, and our organisation aims to be at the forefront of change in Leeds and beyond.



Pete Hughes
Chief Executive Officer

Leeds Autism Services
Chairman's Statement
For the year ended 31 March 2023

The Board are pleased to have the Annual Accounts presented with the financial results in a much more stable position than may have been the case without the tenacious efforts of our Senior Management Team and cooperation with officers from Leeds City Council Adult Social Services, to recover a more equitable level of service user fees which reflects the value of our resources and delivery of our services. This has allowed us to reward our loyal staff with an uplift in salary more in line with the comparable market which will assist in retention and their development, with less reliance on Agency Staff.

With the longer-term effects of the Coronavirus pandemic and the closure of our residential service behind us, we are now able to concentrate on the delivery of our VACS service, for which there is an ever-increasing need throughout the city and beyond.

The overall financial result for the year as indicated on the Profit and Loss Account, has taken into account some reduction in service hours for individuals we support, and also staff absences due to illness; both of which are hoped to be effectively managed as we move into this next trading year.

During this year one of our newly appointed Board members had to resign due to work commitments, and we are actively seeking further appointees, particularly from a commercial financial background to provide assistance to the Board and Senior Management Team as we undertake a review of alternative market opportunities to supplement our revenue from service user fees, particularly with our recognised reputation as being at the forefront of specialist autism services.

Our available cash reserves have fluctuated throughout the year whilst meeting the demands of service continuity, but with the recovery of backdated fee uplift from Leeds City Council, we are now in a position more in line with normal trading standards for a business of our size. From our fundraising activities we are planning some further refurbishment of our Mabgate Centre during this year, and we have also been able to replace a vehicle for transport needs. Following the Auditor's Report after presenting the 2021/22 Accounts, actions where necessary, which have been taken to mitigate any perceived financial risk.

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Dated: ..26 October.....2023

The Directors and Trustees present their report and audited financial statements for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, its TRUSTEES AND ADVISORS

Charity name	Leeds Autism Services
Charity registration number	1047981
Company registration number	03063465

Registered office and principal operating address

28 Grape Street, Hunslet, Leeds LS10 1BX

Trustees

The Trustees are also Directors of the company. At the AGM which took place on 24 November 2022, Ruth Sheldrake stood down after many years' service as a trustee, our thanks go to her for her dedication and loyalty to Leeds Autism Services. Stacey Shepherd offered her resignation due to other obligations; our thanks go to Stacey for her commitment and invaluable knowledge regarding the care sector. We wish them both well.

The following Trustees have either served throughout or part of the year:

Iain Cant	Chair
David Thomson	Treasurer
Edward Britton	
Sarah Caddy	
Yasmin Hussain	
Ruth Sheldrake (resigned 24th November 2022)	
Stacey Shepherd (resigned 24th November 2022)	

Company Secretary

David Thomson

Senior Management Team

Peter Hughes	Chief Executive Officer
Tracie Jordan	Chief Finance Officer
Katie Turner	Care Operations Manager

Auditors

Brown Butler
Chartered Accountants and Registered Auditors
Leigh House
28-32 St Paul's Street
Leeds LS1 3JT

Bankers

Unity Trust Bank PLC
Nine Brindley Place
Birmingham, B1 2HB
Lloyds Bank plc
3rd Floor, Citymark
150 Fountain Bridge
Edinburgh EH3 9PE

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2023, which are also prepared to meet the requirements for a Directors' report and financial statements for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, and comply with the charity's Articles of Association, the Companies Act 2006 and "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)" (effective 1 January 2019).

Reference and Administrative Details

The legal and administrative information page forms part of this report.

Objectives and activities

Our charitable objects and mission

The objects of the charity, as set out in our Memorandum of Association, are to meet the needs of adults with autism through the provision of residential, day care and community outreach support services and to offer support in areas of training, education and employment opportunities or other appropriate means.

Our mission is to create a more autism friendly society by promoting understanding and acceptance of autistic people.

Our vision is to see a society where autistic people are accepted, respected and have their skills and abilities fully recognised.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our services: Vocational and Community Services

Leeds Autism Services offer a one-to-one support, person centred and tailor-made to meet the needs of the individual. This can include leisure activities, help with health, learning new skills, help with communication, emotional or practical support, help with behaviour problems, getting out, accessing outdoor and community-based activities meeting people, life skills and a wide variety of skills training and activities. Our services can be accessed Monday to Friday, from six hours per week to six hours per day, five days per week.

Our services: Independent supported living

Leeds Autism Services support one person in Independent Supported Living, providing help with various needs to enable them to retain independence in their own home.

Who can benefit from our services?

Leeds Autism Services are a charity dedicated to helping to create a more autism friendly society. We have been helping autistic people reach their true potential for over 30 years.

Everyone we work with is unique, so our packages are designed to support people to identify and achieve their life goals, whatever they may be! Our Vocational and Community Services (VACS) operate five days a week, Monday to Friday. Everyone has a full assessment before starting to use our services, in order for support to be individualised and person centred.

We also promote autism acceptance, inclusion and equality, and believe that education and understanding of autism is the key to creating a more autism friendly society. We work with families, communities and businesses to encourage a better understanding of autism and are able to provide information, advice, bespoke training and consultancy.

The majority of people using our Vocational and Community services are resident in Leeds, with some coming from other local authorities within a reasonable travelling distance.

During 2022/23, 22.22% of our service users were female. 15.28% of our service users during 2021/22 were from ethnic minorities. The 2011 Census found that 18.9% of people living in Leeds were from an ethnic minority.

Diagnostic rates and referrals for diagnosis increased sharply across England between 2020 – 22, during the Covid-19 pandemic. While many clinicians suspected that these rates may fall during 2022-23, this has not been the case, and the referral rate continues to rise.

There are likely to be a number of factors involved in this sudden sharp rise, which include:

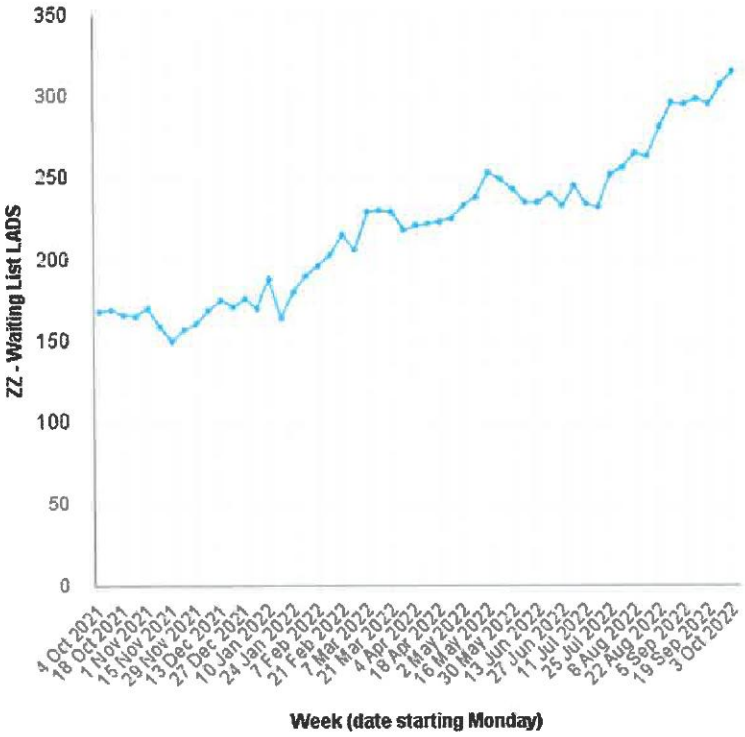
- Increased mental health difficulties / difficulties in re-adjusting following the end of lockdown leading to increased requests for diagnosis
- Continued increases in women seeking diagnosis and being diagnosed as autistic; more women are currently being referred and diagnosed in Leeds than men
- Parents of autistic children seeking diagnosis themselves
- Better understanding of hidden / masked autistic traits being considered in diagnosis
- Improved awareness among professionals
- Improved awareness among the general public, and widespread adoption of the 'neurodiversity' model

While it is likely that the acceleration of referrals for diagnosis may slow in the short to medium term, it is unlikely that diagnostic rates themselves will fall in the next few years. There are still a number of groups who are underrepresented in terms of autism diagnosis, as women have been in the past, and it is likely that a greater proportion of these groups will seek diagnosis in the future as autism understanding and awareness continues to improve.

Another change in diagnostic rates which is significant to our organisation is that those without a learning disability or cognitive impairment now make up the greater proportion of people who have an autism diagnosis. Historically, Leeds Autism Services has supported a greater proportion of learning-disabled autistic adults, and in recent years this has largely been down to easier routes to funded support for those with cognitive impairments or significant mental health issues.

On the surface, this could potentially pose a degree of risk to the organisation. However, there is a widespread recognition across health and social care providers in Leeds, that autistic people face significant barriers in accessing funded support if they do not have cognitive impairment or a significant mental health issue. We envisage that commissioning bodies will need to implement structural changes to overcome these barriers and reduce future pressures on mental health services.

Whilst it is likely that changes in the demographics of the people who are being diagnosed as autistic will alter the make-up of the people we support, based on current evidence we expect to see our referral numbers continuing to rise year-on-year for the foreseeable future.



Leeds Autism Diagnostic Service wait list 2023:

Waiting for first contact = 583

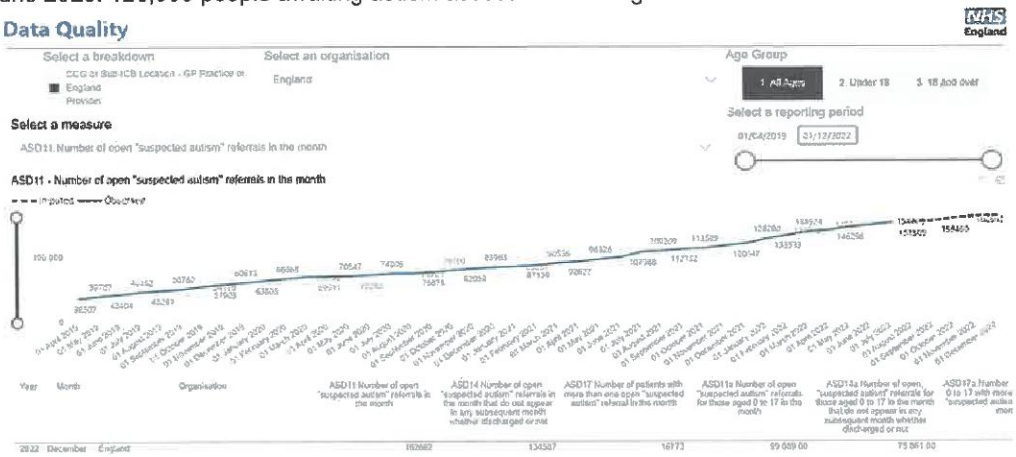
Internal waits = 433

Total = 1,016

October 2020:

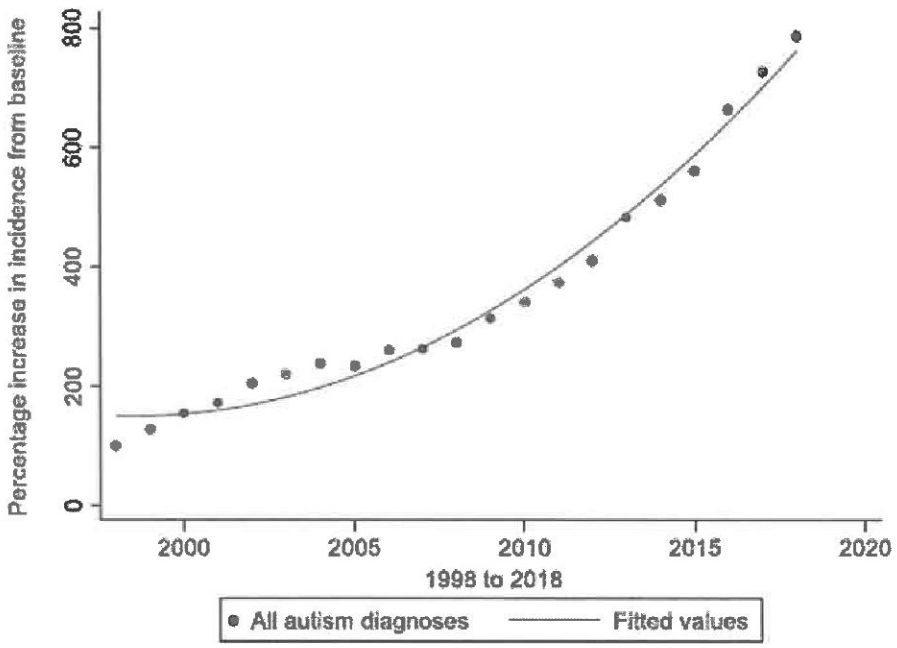
Total = approx. 450

June 2023: 125,000 people awaiting autism assessment in England



Percentage increase in incidence of autism diagnosis from 1998 to 2018.

Russell et al, 2021



In reviewing our aims and objectives, and in planning the expansion of our services, the Trustees have complied with the duty in section 17 of the Charities Act 2011, to have due regard to public benefit guidance published by the Commission. By providing high quality services for adults with autism, we help those individuals live fulfilling lives within the community. The benefit is not just to our client group and their families, but also to the community as a whole.

Volunteers

During the period, we hosted a total of five volunteers; three of these were student placements.

Our service user volunteers have been busy raising awareness at a number of events, giving speeches and presentations about their experiences, helping raise the profile of autism acceptance and the positives of neurodiversity in our community. A few examples of the companies and organisation they have worked with are:

- Squire Patton Boggs
- Canal & River Trust
- Tru West
- Trinity Leeds
- White Rose Shopping Centre

Achievements and performance

As we all returned to business as usual following the easing of restrictions, things began to settle into a more usual routine; mandatory mask wearing in Vocational and Community services being the last restriction to be eased in January 2023. It was great to be able to 'see' people's faces for the first time in a couple of years and easily recognise people who had started during the pandemic. Most importantly, it was wonderful to see old faces returning to pre Covid level support and coming into bases to say hello again.

A considerable amount of the year has been spent working with our local authority to reach an agreement on a much overdue uplift. A figure was finally agreed upon by both parties at the end of the financial year, although the uplift was backdated to the beginning of the year. This has provided much needed security and stability and enabled Leeds Autism Services to remain competitive within the sector and, offer above the National Living Wage to our support workers with effect from April 2023. As an organisation we believe our support workers deserve the recognition for the outstanding work they do. The 2020-2022 Impact report, which was published in April 2022, highlights the differences our dedicated workforce makes to the people accessing services, their families, and the wider community.

Plans to move away from remote desktop service and move to SharePoint and issue mobile phones to all staff have been achieved. The migration to SharePoint has seen much improvement in working practices providing more security and easier access to data, invaluable to all staff especially those working regularly on outreach.

A monthly Leeds Autism Services Podcast was introduced at the end of 2022, guests representing a range of staff from our workforce have appeared, with plans to diversify and encourage service users and guests from outside the service to take part.

Allocated organisational training days have facilitated training for all staff, essential in maintaining standards of support.

Work began on the garden at our Mabgate base, volunteers from Squire Patton Boggs (our Charity partner for the year) helped to clear the huge flowers beds which encroached on the space available. Once cleared, the beds were removed and have provided more useable floor space to our outdoor area.

We were able to re-introduce the Leeds Autism Show (formally known as Bigger and Better in Leeds), following an absence of two years due to the Covid pandemic. KPMG in Leeds kindly provided a venue with a few changes made to the usual format to enable to us to put on the event. For the first time, attendance was by ticket allocation only as numbers were limited due to the restrictions in place, the speakers however were available via livestream for anyone not able to attend the event in person.

We were thrilled to be selected for awards at the Regional Finals of the Great British Care Awards. These are a series of regional events throughout the UK and are a celebration of excellence across the care sector. Winners of the Regional Awards are invited to the Finals, a gala event which takes place in Birmingham in March. We were nominated in two categories and were delighted to be the winners of the 'Covid Hero's Award' and receive a 'highly commended' certificate in the Outstanding Contribution to Care Award. This was what the judges had to say:

"Leeds Autism Services continues to provide support at a time when similar services were closing their doors. Without guidance specific to their services, the team adapted existing guidance and provided quality information to the people they support and used feedback to make safe and sensible decisions about how to best continue working safely. Pete (CEO) is exceptionally proud of the team.

As winners, representatives from the staff team were able to attend the gala and although there were no awards for us at the finals, were able to celebrate the recognition of the whole team as regional winners. We are so proud of the team and the incredible work they do not only every day, but in extraordinary circumstances.

Vocational and Community Services

During 2022-23 we have been able to return face-to-face support to most people who could not receive it during lockdown; a few people have moved on to pastures new, and we have also welcomed some new faces. It has been so rewarding to see people engaging in the communities again after the disruption caused by the pandemic. We feel this is a testament to the people we support, and it just goes to show how resilient autistic people can be, challenging longstanding views on their capacity to deal with change.

As the rate of autism diagnosis continues to rise, our capacity to deal with the increase in referrals and enquiries has been coming under pressure. To alleviate this, a new role of Referral Assessment Manager was created with the post holder starting in March 2023. Once fully inducted, this role will ease the pressure upon the Chief Executive Officer and Care Operations Manager, who have been dealing with all enquires of this nature.

The refurbishment of Mabgate continued with this phase concentrating on the outside areas. Large brick flower beds were cleared and removed to create much needed useable space. Good quality garden furniture, planters, and a new sign are on order and will be here for the spring; a fence has also been built around the existing metal fence to provide more privacy along the side and front of the building. The wooden facia next to the main entrance have been fixed and redecorated, and a general tidy of the outside of the building has been completed. The front and side of the building will be a much more pleasant space for service users and staff to access during the spring and summer months with plants providing a relaxing, sensory experience, as well as providing horticultural activities in the choosing, planting, and tending of plants. The rear of the building and internal refurbishments will continue as and when funds allow.

Plans to improve staff engagement have been realised; we now have a group of staff who meet with management to discuss key issues and offer suggestions for improvements and plan where said improvements can be made.

There have been many achievements and positive outcomes for the individuals we support, a few are listed below:

- An individual moved all their support over to Leeds Autism Services, and has since made improvements to their budgeting skills, has more financial independence, has signed up for Reed in Partnership and is looking for paid work so they can save up and buy a dog
- One service user returned from lockdown but had lost quite a few life skills. They have since been attending in base where they have started planning meals, shopping, and cooking. They have also regained skills in using public transport
- One person organised their own fundraising event, and used the money raised to hire a cinema so people who cannot usually go to the cinema could attend. For some individuals, it was the first time they had ever been
- One individual started to attend college independently after having help to apply and support with the demands of the course
- One person worked on their behaviour, and incidents reduced by over 70% during the course of the year; this means next year they can work towards accessing the community
- Two people have been volunteering for the organisation which has involved going out to speak about their experiences to businesses, schools, and public services. They have also been involved with recruitment and induction of our staff, and one has been running activity workshops for other people we support
- One individual has showed great resilience in being able to pick himself back up after his work placement failed; he is actively seeking another job and has signed up to the Reed in Partnership programme for additional support with this

There are so many more achievements, too numerous to mention, thanks to the incredible team of people who make it possible for individuals to achieve their goals.

ISL

The individual supported in our ISL service has been working very hard on their budgeting skills, although this has been particularly challenging for them, with support they have made great progress. As part of their money saving initiative, they have also been developing skills in creating meal plans, shopping lists and cooking.

Working on budgeting skills is part of a long-term goal to have a house with a garden, and it is hoped the process will begin in the next 12 months.

Training and Consultancy

Our consultancy and training continue to be in demand, listed below are some of the organisations we have provided services to:

- NHS CGC Sheffield – advice on how specialised support for autistic people can reduce the pressures on Mental Health services
- St Anne's Community Services – Autism Awareness training
- Sano physiotherapy – Autism Awareness training
- Leeds Heritage Theatres – Autism and Accessibility
- Go Ape! – Autism Awareness and accessibility
- Leeds Trinity Shopping Centre – Development of quiet hour
- Squire Patton Boggs – Autism awareness presentation
- Kerr Mackie Primary School – Autism Awareness presentation
- Royal Armouries/River and Canal Trust – Autism Awareness and accessibility
- White Rose Shopping Centre- Autism Acceptance stall
- Transpennine Route Upgrade West 9tru West) – Autism awareness and employment
- Eastgate Job Centre – Autism Awareness and accessibility

Leeds Autism Services is also very keen to share, impart knowledge and contribute to groups and forums. We also believe that research and studies committed to improving the lives of autistic people are an incredibly important part of creating a better society for neurodivergent people. Below are some of the groups, forums and research we have been involved with this year:

- Leeds Autism Provider Forum
- Building Based Services Recovery Group
- Aladdin (autism and learning disabilities digital inclusion network)
- ARC
- WY Neurodiversity Reference Group
- Research into the third sector and health care commission (Leeds Local Project NHS)
- Forum Central
- LYPFT & Third Sector Partnership Forum: Neurodiversity
- LBA Accessibility Forum
- Day Services culture research project (The Open University)

Partnership and Development

Our general approach is to raise funds ourselves and not to use third parties. We use techniques that are ethical, legal, do not inconvenience the public, and are not detrimental to our good name or standing in the local community. We do not use general solicitation techniques by telephone or door-to-door, and all fundraising activities undertaken follow the Fundraising Regulators Code of Fundraising Practice. We have received no complaints about fundraising during the year.

It has been refreshing to witness people regain their confidence throughout the year, considering the impact of the pandemic. People have been participating in a number of events aimed at creating safe and inclusive spaces for autistic people, promote better autism understanding, and raising funds for the charity. Here are just some of the highlights:

Leeds Autism Services teamed up with Canal and River Trust once again, to host the second Leeds Waterfront Festival, an Autism and Neurodiverse family friendly event. With the help of one of our service user volunteers, a 'walk through video' was made available prior to the event, to help people navigate the venue for the festival and let them know what to expect on the day. The free event which took place on 29th July 2022, provided opportunities for canoeing, waterway scavenger hunt, arts and crafts activities, photography, and stone masonry workshops amongst others. There were stalls representing local organisations who provide support for people with autism, learning disabilities and neurodivergent people. It was a brilliant, inclusive, successful event and plans are underway for the 2023 Waterfront Festival.

The Leeds Autism Show, which had been cancelled for the previous two years due to the pandemic, was back although this time was limited in numbers as a ticket only event. The speakers however were live streamed so those unable to attend would not miss out. Service user volunteers did a brilliant job acting as a host and as a keynote speaker, sharing their life experiences as autistic people. Other keynote speakers were Alice Cooper from Autistica on how research can improve the lives of autistic people and Ian McCann, a neurodivergent dad on how diversity enriches the workplace. There were stalls (albeit limited this year) where people could find information on diagnosis, mental health, NHS and accessibility, employment, advocacy, support services in the city and many more. The Leeds Autism Show will be back in 2023.

We joined with Trinity Leeds to help them develop an accessible 'quiet hour', and White Rose Shopping Centre for 'Purple Tuesday', a global event which took place on 1st November 2022. The aim of the initiative, to inspire organisations to promote awareness, develop understanding, and put in place practical solutions for greater accessibility.

It has become tradition for Leeds Autism Services to hold an annual Christmas Market Stall and 2022 was no exception. Thursday 1st December saw a flurry of activity with service users taking part in the set up and running of the stall. Many of those who were not involved showed their support visiting the stall and making purchases, along with family and friends and members of the public.

Squire Patton Boggs (SPB), our Charity Partner for the year, held many fundraising events on behalf of Leeds Autism Services. SPB staff took on many challenges including Three Peaks Challenge and the Yorkshire Marathon Relay enduring some quite inclement weather! They held a Jubilee Bake off sale, judged by a discerning bunch of people otherwise known as Leeds Autism Services service users. A 20-hour fundraiser consisting of quizzes, raffles, games and challenges and a curry lunch were some of the initiatives used to raise funds on our behalf.

Volunteers from SPB did not stop at raising funds, they also quite literally got their hands dirty helping to clear the garden at our Mabgate base to help create more user-friendly outdoor space.

Our thanks to Squire Patton Boggs who raised over £35k. From these funds we have purchased a vehicle to take service users out and about and furnished the newly created garden at our Mabgate base. The balance will be used towards the continuing refurbishment of our Mabgate base.

Our own staff and service users have been fundraising too; a race night and a sponsored silence being just two examples. Proceeds from the race night were used for a visit to watch MK Lighting and Leeds Knights ice hockey and service users were thrilled to watch the Leeds Knights win 9-1. The icing on the cake was meeting the team on the red carpet after the match.

Proceeds from the sponsored silence are being used to hire a cinema for an autism friendly movie; the service user who undertook this challenge loves visits to the cinema and wants to provide this experience for his friends, some of whom have never been.

Listed below are some of the kind donations received by Leeds Autism Services:

- £500 from family of service user
- £500 from Mum of service user
- £1000 from our photocopier contract supplier
- £591.50 from proceeds of Race Night
- £160 from Roundhay Quakers
- £311.74 staff birthday fundraiser
- £1000 from a charitable trust

We achieved, or are in the process of achieving, many of the aims we set out at the start of the year including:

Development of more inclusive public events.

Days out and opportunities from donations have seen people accessing Go Ape, Showcase Cinema De Lux, various sporting events, barbeques and more.

Deeper analysis of data from our website and social media pages.

The refurbishment of the New Mabgate base is a work in progress, and we have completed improvement works to an audio/visual room, sensory garden, and training room. Any major alterations are being reassessed as they were initially discussed prior to the pandemic and needs have changed. Any alterations will be made as and when proceeds from fundraising and donations allow.

The creation of volunteer led support groups is in progress, one of our volunteers led a group at last year's Waterfront Festival which although well attended on the day, for various reasons has not progressed into a regular group. We are however, providing assistance to individuals in the process of creating a group for neurodiverse people and hope to see this happen in the next few months.

Plans for the future include:

- To continue to develop more inclusive public events
- Updating our promotional video
- Undertaking a review of financial controls of the online shop
- Identify more partnership opportunities
- Continue the refurbishment of the new Mabgate base

Support Services

Support Services comprises HR, Finance, Partnership and Development, Health & Safety, Senior Management Support, Training, Rota Management, IT and Administration. A new role of Referral and Assessment Manager has also been introduced during the period, to reduce some of the pressure on the CEO and Care Operations Manager in coping with the increased demand for referral and assessment to our services (as alluded to earlier in this report).

Support staff continue a hybrid way of working whilst maintaining an office presence, not only to maintain office-based tasks, but with regards to the mental health implication of lone working from home. There is often an air of anticipation when going into bases, meeting up with colleagues and service users you may not have seen for a few weeks, in some cases months depending on when office days fall.

Following a couple of years of working under extreme pressure to ensure the organisation was able to remain open, whilst keeping service users and staff as safe as possible, Support Services have had a little beathing space to reconsolidate and reassess priorities.

Following recommendations made by the auditors last year, Finance have been busy making changes to some working practices to automate and improve processes. Whilst during the period improvements have been made, the automation of a purchase order system on SharePoint will make the auditing of this process much easier, this is on track to be up and running in the next financial year. The Finance Team have also worked hard to ensure supplier invoices are now uploaded to SAGE, whilst there have been teething problems the system is now in place and the next stage, to upload customer invoices will commence in the next few months.

The Senior Management Support Officer has had the unenviable undertaking of negotiating contracts, including utilities. The investment of many hours of research, lots of phone calls and determination resulted is us obtaining the best deals available at the time.

The Health and Safety Officer continues to set and monitor health and safety standards, ensuring a high standard of compliance throughout the organisation.

The Training Manager and Training Assistant maintain a training rota to ensure all staff receive the level of training essential in maintaining the standards of support we pride ourselves on delivering.

The dedicated Rota Manager continues to ensure the effective deployment of staff on a weekly, and when necessary, daily basis to ensure appropriate levels of care are maintained.

The Administration Officer although provides support to the whole team, provides additional support to the Partnership and Development Officer with regards social media and events.

HR recruited and welcomed a second HR Officer to the team, and, under the management of the Senior HR Officer, not only have they achieved the aims set out for the year but more besides.

As recruitment continues to provide a challenge, HR have continued to work on initiatives to make Leeds Autism Services an attractive place to work. In addition to the introduction of a new 'Family Friendly' policy, engagement with a new HR Advice company, introduction of a more robust absence management program, making positive changes to the recruitment process, including the inclusion of more service users, and partnering with Mindful Employer enabling us to develop our network and access a wider range of support for our colleagues. Employee engagement with the EAP has also proved to be very successful and has enabled both managers and staff to support colleagues to access counselling and other forms of mental health support in a pro-active and timely manner.

Staff engagement has also been a focus and a group of staff now meet with HR and Management to discuss key issues and plan where improvements can be made. A mentor scheme and weekly check in's also take place to make sure all lines of communication are open.

In order to support shift leaders, a development program has been created to build upon their leadership skills.

We have partnered with Reed in partnership with the aim of encouraging neurodiversity recruitment; although still a work in progress, improvements already made have resulted in us being a Disability Confident Employer and we are working towards becoming a Disability Leader.

Plans for the future of support services include:

- Working towards achieving Disability Leader
- Helping service users to access employment through our partnership with Reed
- Identify an applicant tracking system for recruitment
- Work closely with the local community to share recruitment opportunities
- Extend the Shift Leader development program to include more roles
- Make changes to the employee rewards scheme
- Transfer of data to a new HR portal
- Extend the use of SAGE
- Develop an automated PO system and audit

Maintaining the quality of our services

Staff training continues to be a priority for the Trustees. All staff receive autism awareness training and, as appropriate, training in specific techniques used when working with people with autism. All staff attend regular refresher training in Team Teach Positive Behaviour Management, delivered internally.

Financial review

The net movement in funds for the year amounted to (£51,299) (2022: -£57,506), £797 of which related to restricted funds, and reflects the decrease in fees and day-care provision provided by Leeds Autism Services. The financial position of the charity is satisfactory.

Sources of funding

Our principal source of funding is the fees charged for services. Fees are paid directly, or indirectly, by local or national government. In 2022-23, 96.6% of our income came from fees.

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between three and six months of expenditure, which equates to between £500,000 and £1,000,000 in general funds. At this level, the Trustees believe they would be able to continue the operations of the charity in the event of a temporary decline in the charity's net income stream.

At 31 March 2023, the charity had £515,681 (2022: £493,509) in free reserves, after deducting restricted funds and fixed assets.

At present, the free reserves fall within the target range, albeit at the lower end of the level set. The Trustees will review the policy annually.

Risk management

Leeds Autism Services has a comprehensive set of policies and procedures to manage the various risks to which the charity is exposed. Health and Safety risks are reviewed by specialist independent consultants, PIB Risk Management; Financial and business risks are reviewed annually by the Trustees, Chief Executive Officer, Chief Financial Officer and Care Operations Officer, as part of the process of preparing the annual business plan.

Vocational and Community Services

Plans for future periods

Our strategy of embedding technology and infrastructure is continuing to provide us with opportunities, as recognition of our services grow. We have identified and been approached to provide commercial ventures within the scope of our current services. In the interim these ventures will be small, enabling us to assess our capacity for growth before taking on any larger commitments. These are our first steps to our aspiration not to be wholly reliant upon local authority funding.

Following the success in our application for an uplift for vocational and community services, an uplift in respect of our ISL service will be submitted early in the next financial year. Without a significant increase, the service will continue to run at a loss which poses a risk to the entire organisation and as such, its future will be determined by the level of uplift granted.

An uplift for Vocational and Community Services for 23/24 period has been accepted and will allow us to pay staff rates above the national living wage. This is necessary for us to remain competitive in a sector where attrition rates are notoriously high. Although this does put a financial strain on budgets, it is crucial to have a strong staff team to carry us forward and meet new opportunities as they arise.

The new Referral and Assessment Manager role will support the turnaround of referral, assessment and transition facilitating the process in a much tighter timeframe.

To cope with the increase in demand for services, it has become necessary to begin the search for new premises. A mortgage is held on the New Mabgate property, whilst the Grape Street base is rented. It makes financial sense to look to purchase another property rather than continue to pay rent on one which we are outgrowing and will soon no longer meet the needs of the organisation.

Our future plans include:

- Investigate lending options for potential purchase of property
- Investigate the availability of buildings for potential purchase
- Identify more commercial opportunities
- Expand services
- Continue with the refurbishment of the New Mabgate Base
- Open up the newly refurbished base to the community

Training and Consultancy

Our strategy is to continue to increase engagement with current key stakeholders and partners and continue to develop new links and partnerships.

Structure, governance and management

Governing documents

Leeds Autism Services is a charitable company limited by guarantee, incorporated on 1 June 1995 and registered as a charity on 13 July 1995. Our governing documents are therefore the Company Memorandum and Articles of Association.

The Trustees, who are also the Directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were as set out on page 3.

Appointment of Trustees

All Trustees are also Directors of the company for the purposes of company law. In accordance with the Articles of Association, one third of Directors retire by rotation at each Annual General Meeting. Retiring Directors are eligible for immediate re-election. The existing Directors may appoint new Directors at any time, provided the total number of Directors does not exceed nine. New Directors retire at the Annual General Meeting following their appointment and may then be re-elected.

All Trustees give their time voluntarily and receive no benefit from the charity. Any expenses reclaimed by Trustees from the charity are set out in note 9 to the financial statements.

Recruitment of Trustees

New Trustees are recruited and co-opted onto the Board by the existing Trustees. The Trustees have an ongoing commitment to seeking out individuals who could strengthen the Board and bring complementary skills to the team.

Induction and training of Trustees

The induction programme for new Trustees includes a formal briefing on the role and responsibilities of Trusteeship and the structure and governance of the charity, an introduction to the day-to-day work of the charity, and new Trustees are given tours of all our facilities.

The Board regularly reviews the ongoing training needs of Trustees.

Organisation structure

The Board of Trustees is responsible for setting the strategic direction of the charity and for overseeing the work of the management team. The management team has day-to-day responsibility for running the services provided by the charity. The Board meets every two months to review the finances of the charity, any management issues arising from the previous period, and future plans. Members of the management team, including the Chief Executive Officer, Chief Financial Officer and Care Operations Manager, attend the meeting and present reports on their areas of responsibility.

The Board as a whole is responsible for approving the accounts, agreeing the annual business plan, and making major strategic decisions. Individual Trustees have taken on specific responsibilities to support and oversee the work of the management team. One Trustee made regular, structured, audit visits to Ashlar House. The other Trustees are responsible for supporting the management team with business development, finance, training, and on specific projects as outlined in the annual business plan.

The Trustees consider the Chief Executive Officer, Chief Financial Officer and Care Operations Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity, and running and operating the charity on a day-to-day basis.

Salary scales for all grades of staff and management positions have historically been allied to West Yorkshire Social Services scales and where our financial situation allows, an increase has been awarded in line with national inflation figures. The pay of the Charity Senior Management team is reviewed annually, and is normally increased in accordance with average earnings.

Auditor

The auditors, Brown Butler, are deemed to be re-appointed annually under section 487(2) of the Companies Act 2006.

Small Company Rules

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees

Mr I Cant

Trustee

Dated 26 Oct 2023

Statement of Trustees' Responsibilities
For the year ended 31 March 2023

The Trustees, who are also the directors of Leeds Autism Services for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 the charitable company and of the income and expenditure for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charitable company will continue on that basis.

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 responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Independent Auditor's Report to the Trustees of Leeds Autism Services

Opinion

We have audited the financial statements of Leeds Autism Services (the "charitable company") for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of the charity's incoming resources and application of resources, including its income and expenditure, 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 and the Charities Act 2011.

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.

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

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Trustees' Report has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in 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 accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's 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 statement of Trustees' responsibilities (on page 18), the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Capability of the audit in detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to deter material misstatements in respect of irregularities, including fraud. The key laws and regulations we have considered in this context included the Companies Act 2006, the Charities Act 2011, pension and tax legislation together with the Charities SORP FRS102 (October 2019). In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Using our general commercial and sector experience and through discussions with the Trustees and other management, we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements as well as those arising from management's own assessment of the risks that irregularities may occur either as a result of fraud or error.

We examined the charitable company's regulatory and legal correspondence and discussed with the Trustees and other management any known or suspected instances of fraud or non-compliance with laws and regulations.

We communicated identified laws and regulations and potential fraud risks of all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

In addressing the risk of management override of controls, we tested the appropriateness of journal entries. We also challenged assumptions and judgements made by management in their significant accounting estimates and judgements. We also discussed related party relationships and transactions involving them.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

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

Linda Cooper

Linda Cooper (Senior Statutory Auditor)
For and on behalf of Brown Butler
Chartered Accountants and Statutory Auditor
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

6 November 2023

Leeds Autism Services

Statement of Financial Activities including Income and Expenditure Account
For the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:					
Donations and non-performance related grants	3	45,522	24,611	70,133	65,207
Charitable activities	4	2,000,618	-	2,000,618	2,046,026
Other income		7,710	-	7,710	9,615
Total income		**2,053,850**	**24,611**	**2,078,461**	**2,120,848**
Expenditure on:					
Raising funds	5	-	-	-	-
Charitable activities	6	2,024,108	3,163	2,027,271	2,190,172
Total expenditure		**2,024,108**	**3,163**	**2,027,271**	**2,190,172**
Net incoming/(outgoing) resources before transfers		**29,742**	**21,448**	**51,189**	**(69,324)**
Gross transfers between funds		20,651	(20,651)	-	-
Net income/(expenditure) for the year		**50,393**	**797**	**51,189**	**(69,324)**
Other recognised gains and losses					
Actuarial gain/(loss) on defined benefit pension schemes		109	-	109	11,818
Net movement in funds		**50,502**	**797**	**51,299**	**(57,506)**
Fund opening balance		783,490	-	783,490	840,996
Fund closing balance		833,992	797	834,789	783,490

The statement of financial activities includes all gains and losses recognised in the year.

A full detailed Statement of Financial Activities for the year ended 31 March 2023 is shown at note 22.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 25 to 36 form part of these financial statements.

Leeds Autism Services
Company Registration No. 03063465

Balance Sheet
As at 31 March 2023

	Notes	2023 £		2022 £	
Fixed assets					
Tangible assets	11		318,311		289,981
Current assets					
Debtors	12	340,877		46,581	
Cash at bank and in hand		314,012		630,562	
		654,889		677,143	
Creditors: amounts falling due within one year	14	(101,475)		(134,046)	
Net current assets			553,414		543,097
Total assets less current liabilities			871,725		833,078
Creditors: amounts falling due after more than one year	15		(36,936)		(49,588)
Net assets			834,789		783,490
Income funds					
Unrestricted funds			833,992		783,490
Restricted funds			797		-
			834,789		783,490

The financial statements were approved and authorised for issue by the board of Trustees on 28 September 2023 and signed on its behalf by:

.....

Mr I Cant
Trustee

The notes on pages 25 to 36 form part of these financial statements.

Leeds Autism Services

Statement of Cash Flows
For the year ended 31 March 2023

	Notes	2023 £		2022 £	
Cash flows from operating activities					
Cash generated from operations	21		(264,036)		58,564
Investing activities					
Purchase of tangible fixed assets		(43,916)		(5,234)	
Proceeds from sale of tangible fixed assets		3,709		-	
Net cash used in investing activities			(40,207)		(5,234)
Financing activities					
Repayment of bank loans		(9,278)		(9,589)	
Interest paid		(3,029)		(2,299)	
Net cash used in financing activities			(12,307)		(11,888)
Net increase in cash and cash equivalents			(316,550)		41,424
Cash and cash equivalents at beginning of year			630,562		589,138
Cash and cash equivalents at end of year			314,012		630,562

The notes on pages 25 to 36 form part of these financial statements.

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information
Leeds Autism Services is a private company limited by guarantee incorporated in England and Wales. The registered office is 28 Grape Street, Hunslet, Leeds, West Yorkshire, LS10 1BX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The Trustees have considered all factors as part of their assessment of going concern. This has included a forecast for the coming year which is projecting another deficit for the year. Post year end the charity has made an application for an uplift in rate to the Local Authority which, if successful, will assist to reduce the deficit currently forecast. The Trustees have also considered the level of reserves currently held and the delivery planned for the next twelve months. Although the current economic climate creates both cashflow and profitability risks for the charity, the Trustees believe on balance that they have sufficient resources to enable trading to continue for a period of at least one year from the date of approval of the financial statements on the basis of information currently available to them as at the point of approving these financial statements. Accordingly, the financial statements have been prepared on the going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised in the Statement of Financial Activities ("SOFA") when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised in the SOFA on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities ("SOFA") when receivable.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

1 Accounting policies - continued

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been prepared to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised in expenditure in the period of receipt. This is included when receivable and the amount can be measured reliably by the charity.

1.5 Expenditure

Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs, included in support costs, include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements and are allocated to charitable donations.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 6.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Freehold land and buildings	2% straight line
Leasehold improvements	10 to 33% straight line
Fixtures and fittings	25 to 33% straight line
Motor vehicles	25% straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1 Accounting policies - continued

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies - continued

Derecognition of financial liabilities
Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

Leeds Autism Services is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The company contributes to the Pensions Trust's Growth Plan. The Plan is a multi-employer pension plan. It is not possible in the normal course of events to identify on a reasonable and consistent basis the charity's share of underlying assets and liabilities.

Each year the company pays an amount to the Pensions Trust in respect of the estimated deficit on the defined benefit part of the plan.

Additionally the charity contributes to individual employees' defined contribution schemes. The cost of the contributions is charged to the income and expenditure account in the period to which they relate.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Defined benefit pension scheme

The charity is a member of a multi-employer defined benefit scheme. The charity has recognised its liability under the deficit recovery plan at fair value which is based on the recommendations of the scheme actuary. The actuary uses certain critical assumptions, such as discount rate, mortality and expected rates of return when setting the deficit recovery plan for the scheme at each triennial review.

3 Donations and non-performance related grants

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £
Donations and gifts	45,522	-	45,522	24,483
Non-performance related grants	-	24,611	24,611	3,224
Donated goods and services	-	-	-	37,500
	45,522	24,611	70,133	65,207

Donated services and facilities, in 2022, represented the residential property used by the charity which is owned by Leeds Federated Housing Association. The rent free accommodation was provided for Ashler House, and Leeds Autism Services ceased operations of the residential home in January 2022. The estimated annual value of the accommodation provided rent free was £45,000, and £37,500 was included in donations and legacies for 2022.

The charity benefits greatly from the involvement and enthusiastic support of a number of volunteers, details of which are given in our annual report. In accordance with FRS 102 the economic contribution of volunteers is not recognised in the accounts.

4 Charitable activities

	2023 £	2022 £
Residential Care and Independent Supported Living fees	83,182	603,734
Daycare fees	1,322,042	1,111,515
Outreach fees	595,394	330,777
	2,000,618	2,046,026

All income from charitable activities in the current and previous financial year is unrestricted.

Leeds Autism Services ceased providing Residential Care Services in January 2022 and the income of £83,182 relates to Independent Supported Living Fees only.

5 Raising funds

	2023 £	2022 £
Seeking donations, grants and legacies	-	-

All expenditure on raising funds in the current and previous financial year is unrestricted.

6 Charitable activities

	Daycare services 2023 £	Total 2023 £	Residential services 2022 £	Daycare services 2022 £	Total 2022 £
Staff costs	1,065,301	1,065,301	352,991	793,434	1,146,425
Depreciation	15,587	15,587	2,299	9,195	11,494
Temporary staff	106,538	106,538	93,010	34,429	127,439
Recruitment costs	6,206	6,206	-	5,504	5,504
Premises costs	34,194	34,194	39,900	39,916	79,816
Utilities	13,475	13,475	12,968	10,320	23,288
Insurance	22,483	22,483	1,000	15,866	16,866
Cleaning and laundry	28,417	28,417	4,590	26,379	30,969
Fundraising/donations	18,605	18,605	-	-	-
Food	2,239	2,239	11,303	1,540	12,843
Repairs and renewals	25,736	25,736	1,308	27,153	28,461
Travel & Motor costs	20,341	20,341	1,426	16,259	17,685
Service users' activity costs	3,366	3,366	-	3,846	3,846
Training	34,719	34,719	189	34,355	34,544
Sundry costs	8,280	8,280	569	4,442	5,011
Mortgage interest	3,029	3,029	-	2,299	2,299
Subscriptions and accreditation	16,389	16,389	22,142	27,240	49,382
	1,424,905	1,424,905	543,695	1,052,177	1,595,872
Share of support costs (see note 7)	593,199	593,199	114,260	472,826	587,086
Share of governance costs (see note 7)	9,167	9,167	625	6,589	7,214
	2,027,271	2,027,271	658,580	1,531,592	2,190,172
Analysis of fund					
Unrestricted funds	2,024,108	2,024,108	658,580	1,531,592	2,190,172
Restricted funds (note 19)	3,163	3,163	-	-	-
	2,027,271	2,027,271	658,580	1,531,592	2,190,172

Leeds Autism Services ceased providing Residential Services in January 2022 and no accrued costs were noted in the current year.

7 Support costs

	Support costs 2023 £	Governance costs 2023 £	2023 £	Support costs 2022 £	Governance costs 2022 £	2022 £
Staff costs	517,319	-	517,319	527,128	-	527,128
Payroll charges	5,833	399	6,232	5,977	-	5,977
Interest – unwinding discount	120	-	120	139	-	139
HR and H&S consultancy	15,337	170	15,507	9,280	-	9,280
Printing, Postage and stationery	7,727	-	7,727	15,291	-	15,291
Telephone	27,743	198	27,941	11,323	-	11,323
Equipment servicing and rentals	4,907	-	4,907	7,912	-	7,912
Office furniture and equipment	504	-	504	-	-	-
IT support	12,687	-	12,687	9,011	-	9,011
Bank charges	1,023	-	1,023	1,025	-	1,025
Audit and accountancy fees	-	8,400	8,400	-	7,214	7,214
	593,199	9,167	602,366	587,086	7,214	594,300

8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:
Fees payable to the charity's auditor and associates:

	2023 £	2022 £
Audit costs	6,000	5,054
Accountancy services	2,400	2,160

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Additionally, none of the Trustees received any reimbursed expenses during the year (2022: none).

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	68	68

Employment costs

	2023 £	2022 £
Wages and salaries	1,437,230	1,517,707
Social security costs	108,065	112,888
Other pension costs	45,346	42,958
	1,590,641	1,673,553

No employee earned £60,000 or more during the year (2022: no employee).

The charity also employed temporary agency staff during the year at a cost of £106,538 (2022: £127,439) as shown in note 6 to the financial statements.

The key management personnel of Leeds Autism Services are the Trustees, the Chief Executive Officer, Chief Finance Officer, Care Operations Manager (2021: the Trustees, the Chief Executive Officer, Chief Finance Officer, Care Operations Manager). The aggregate employment benefits, including employer's national insurance and pension contributions of the key management personnel of the charity were £130,722 (2022: £131,408).

11 Tangible fixed assets

	Freehold land and buildings £	Leasehold improvements £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2022	365,979	39,169	55,637	39,024	499,809
Additions	-	-	19,124	24,792	43,916
Disposals	-	(5,119)	(10,833)	(15,185)	(31,137)
At 31 March 2023	365,980	34,050	63,928	48,631	512,588
Depreciation					
At 1 April 2022	83,444	39,169	48,191	39,024	209,828
Depreciation charged in year	7,319	-	6,246	2,066	15,631
Depreciation elim on disposal	-	(5,119)	(10,833)	(15,185)	(31,137)
At 31 March 2023	90,763	34,050	43,604	25,905	194,322
Carrying amount					
At 31 March 2023	275,216	-	20,169	22,726	318,311
At 31 March 2022	282,535	-	7,446	-	289,981

Freehold land of £73,996 (2022: £73,996) is not depreciated.

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	315,469	32,109
Other debtors	3,210	3,206
Prepayments	22,198	11,266
	340,877	46,581

13 Loans and overdrafts

	2023	2022
	£	£
Bank loans	48,090	57,368
Payable within one year	13,093	12,046
Payable after one year	34,997	45,322
Amounts included above which fall due after five years:		
Payable by instalments	-	12,046

Bank borrowings constitute a loan of £250,000 which was obtained from Unity Trust Bank plc in the year to March 2008 to be repaid over 20 years at an interest rate of 2% above bank base rate. The loan is secured by a first legal charge over the premises at 16 Church Road, Armley, Leeds.

14 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Bank loans	13	13,093	12,046
Other taxation and social security		17,135	20,972
Trade creditors		20,899	48,202
Other creditors		48,021	50,499
Pension scheme deficit obligations	16	2,327	2,327
		101,475	134,046

15 Creditors: amounts falling due after more than one year

	Notes	2023	2022
		£	£
Bank loans	13	34,997	45,322
Long term pension scheme deficit obligations	16	1,939	4,266
		36,936	49,588

16 Retirement benefit schemes

Defined contribution scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activity in respect of defined contribution schemes was £36,950 (2022: £42,958).

Defined benefit scheme

The charitable company participates in The Pensions Trust Growth Plan, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charitable company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. In accordance with Charities SORP (FRS102) it therefore accounts for it by providing for the present value of all contribution to make good the deficit.

Present Value of Obligation

	2023 £	2022 £	2021 £
Present value of obligation	4,072	6,388	24,188

Reconciliation of Opening and Closing Provision

	2023 £	2022 £
Provision at the start of the year	6,388	24,188
Unwinding of discount	120	139
Deficit contribution paid	(2,327)	(6,121)
Actuarial re-measurements:		
- impact of any change in assumptions	(109)	(147)
- amendments to the contribution schedule	-	(11,671)

Deficit Contributions Schedule

The following schedule details the future deficit contributions agreed between the charity and the scheme. These contributions have been used to derive the charity's balance sheet liability applying the discount factor noted below.

	2023 £	2022 £	2021 £
Year 1	2,327	2,327	6,121
Year 2	1,939	2,327	6,305
Year 3	-	1,939	6,494
Year 4	-	-	5,574
Year 5	-	-	-
Year 6	-	-	-

Assumptions

	2023 % per annum	2022 %per annum	2021 % per annum
Rate of discount	5.52	2.35	0.66

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	2,358	2,358
Between two and five years	5,108	7,466
	7,466	9,824

18 Related party transactions

There were no disclosable related party transactions during the year (2022: none).

19 Restricted funds

	Balance at 1 April 2022 £	Movement in funds Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Mobile Phones Grant	-	10,090	-	(10,090)	-
Cost of Living Grant	-	3960	(3,163)	-	797
Service User Contributions	-	10,061	-	(10,061)	-
Garden Refurb Grant	-	500	-	(500)	-

Purpose of restricted funds:

During the year the charity was awarded a grant of £10,090 from Good Call. This was fully utilised with LAS receiving 90 mobile phones and related services for Support Staff.

The organisation received a Cost of Living related grant for service users which had a remaining balance at 31 March 2023 of £797.

LAS receives Service User Contributions which are held by LAS on behalf of service users, and were fully utilised during the year for each individual service user.

Garden refurbishment grant for Mabgate which was fully utilised during the year.

20 Analysis of changes in net funds

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	630,562	(316,550)	314,012
Loans falling due within one year	(12,046)	(1,047)	(13,093)
Loans falling due after more than one year	(45,322)	10,325	(34,997)
	573,194	307,272	265,922

21 Cash generated from operations

	2023 £	2022 £
Surplus/(deficit) for the year	51,189	(69,324)
Adjustments for:		
Depreciation of tangible fixed assets	15,587	11,494
Profit on disposal of tangible fixed assets	(3,709)	-
Interest payable	3,029	2,299
Difference between pension charge and cash contributions	(109)	(5,776)
(Increase)/decreased in debtors	(333,404)	133,177
Increase/(decreased) in creditors	3,163	(13,324)
Cash generated from operations	(264,036)	58,546

22 Comparative statement of financial activities

	Unrestricted funds £	Restricted funds £	Total 2022 £
Income from:			
Donations and non-performance related grants	61,983	3,224	65,207
Charitable activities	2,046,026	-	2,046,026
Other trading activities	-	-	-
Other income	9,615	-	9,615
Total income	2,117,624	3,224	2,120,848
Expenditure on:			
Raising funds	-	-	-
Charitable activities	2,190,172	-	2,190,172
Total expenditure	2,190,172	-	2,190,172
Gross transfers between funds	-	(3,224)	-
Net expenditure for the year	(69,324)	-	(69,324)
Net expenditure			
Actuarial gain defined benefit pension schemes	11,818	-	11,818
Net movement in funds	**(57,506)**	**-**	**(57,506)**
Fund balances at 1 April 2021	840,996	-	840,996
Fund balances at 31 March 2022	783,490	-	783,490

LEEDS AUTISM SERVICES

England & Wales - Charity number 1047981

Accounts

Charity Registration No. 1047981

Company Registration No. 03063465 (England and Wales)

Leeds Autism Services

Annual Report and Financial Statements

For The Year Ended 31 March 2022

Leeds Autism Services

Legal and Administrative Information

Trustees	Mr D Thomson Mr I Cant Mr T Britton Ms R Sheldrake Ms S Shepherd Ms Y Hussain Ms S Caddy	
Secretary	Mr D Thomson	
Senior Management Team	Peter Hughes Tracie Jordan Katie Turner	Chief Executive Officer Chief Finance Officer Care Operations Manager
Charity Number	1047981	
Company Number	03063465	
Principal and Registered Office	28 Grape Street Hunslet Leeds LS10 1BX	
Auditor	Brown Butler 28-32 St Paul's Street Leeds LS1 2JT	
Bankers	Unity Trust Bank plc 4 Brindleyplace Birmingham B1 2HB Lloyds Bank plc 3rd Floor Citymark 150 Fountain Bridge Edinburgh EH3 9PE	

Leeds Autism Services

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Leeds Autism Services

CEO Statement
For the year ended 31 March 2022

2021 – 22 feels like a pivotal year for Leeds Autism Services, as we have started to see sweeping changes in the field of autism, health, and social care, in addition to changes in how our organisation is viewed by key stakeholders throughout Leeds and beyond.

Although the pandemic came with a set of unique challenges and difficulties, it shone a light on the value of our services, provided us with many learning opportunities, and gave the organisation the confidence to change and manage growth. This, in turn, has led to the recognition of Leeds Autism Services as part of the bedrock of specialist third-sector provision within the city, and helped to cement our reputation as a high quality provider.

Despite being in the midst of a nationwide social care crisis, I feel that Leeds Autism Services is in a strong position and has strong foundations for growth. The Leeds Left Shift Blueprint, published in January 2021, recognises the need for development and growth across the third-sector, in order to ease the pressure on public services, particularly healthcare. This recognition is reflected in new commitments to invest in the sector by commissioning bodies, which will hopefully be reflected in a fee uplift in the next financial year.

Improvements in autism awareness, understanding, and changes to how autism diagnosis is conducted, has led to further acceleration in the growth of the number of people diagnosed as autistic; diagnostic rates have increased by around 200% in the last five years alone (Russell et al 2021). In keeping with the preventative health measures outlined in the Left Shift Blueprint, services such as ours are likely to experience a rapidly growing demand for specialist support services, training, and consultancy, as commissioners, businesses and services recognise the benefits of the acceptance and inclusion of neurodivergent people. Given these circumstances, it seems likely that the current market will provide a range of new opportunities for Leeds Autism Services, our employees, and the people we support, and it is an incredibly exciting time to work in the field of specialist autism provision.

In order to prepare for growth, we have spent much of the year focusing on streamlining the business, and making investments in our infrastructure to ensure we are prepared to meet the growing demand well into the future. We have also invested in a number of staff wellbeing initiatives, as well as a stronger focus on staff development and new career opportunities and pathways. We have built an incredibly strong and committed team, who I feel honoured to work alongside.

The greatest barometer of quality in our organisation is seeing our beneficiaries overcome barriers to achieve their goals, to enjoy more personal liberty, and to be included within their communities. Despite the reductions in face-to-face support during the pandemic, we have seen numerous outstanding achievements amongst the people we support, and working with them has also been an honour.

I am in no doubt that we may face new challenges in the future, but our response to the difficulties of the last two years gives me confidence that we will find creative solutions to any problems we come up against, maintain our focus on quality, and retain our utmost commitment to our mission, vision, and values.



Pete Hughes
Chief Executive Officer

Leeds Autism Services

Chairman's Statement
For the year ended 31 March 2022

Once again we are in the position of looking back over the previous Financial Year with some satisfaction and thankfulness with hopefully the most challenging aspects of the Coronavirus pandemic behind us and stability within the management team who have been instrumental in guiding us through this period of uncertainty.

We recognise the valuable contribution made in supporting the service by our staff at all levels and particularly our Senior Management Team who have continued to take a pragmatic and innovative approach to maintaining our VACS services for the benefit of service users and families who would be severely impacted in their daily lives without our continued support. The board are really grateful for the vision and practical steps taken to achieve this and it has been appreciated by Leeds Council care managers who through our good working relationship with them recognise the values we deliver for our service users. It would be nice to think that this is reflected in some way by central government in terms of worth to the community at large backed up by greater financial input.

The planned closure of our residential service and vacation of Ashlar House took place at the start of 2022 with our former residents now being housed by the new provider. We have contact with most of them through our VACS service and we hope that they settle in well to their new environment and receive the same level of support that was provided by LAS. This closure has reduced our overall annual income but has resulted in the continued losses in delivery of the residential service no longer having a substantially adverse affect on our Balance Sheet.

The projected overall deficit for the year in the region of £57.5k was less than anticipated and was due in part to the reduction on support hours for VACS when the pandemic was still having an impact on staffing and service delivery and the prolonged process of Ashlar House closure. One real positive that has taken place is that of our relationship with Leeds City Council who have recognized the value that we bring in our services and have supported the principle of application for an uplift in fees which have been static for far too long. The process is now progressing and whilst this will not have any bearing on the figures for this year, if we reach an agreement near to the level we believe is equitable it will have a dramatic positive impact on our future revenue for the benefit of both staff and service users.

During this year we have appointed three new Board members who bring particular skills and expertise to supplement the existing positions and this will be most useful as we look to a market appraisal to identify possible new or expanded opportunities for carefully managed growth and less reliance on single sourced income.

Our available cash reserves have remained at a healthy level throughout the year and we have been able to fund some much needed refurbishment of our Mabgate Centre with further works to be planned during this year. The Board are mindful of the importance of keeping our available cash at the appropriate level and as part of this point, a Risk Review is being undertaken in conjunction with our Senior Management Team.

.....

A Iain Cant

Dated: 08 Sept. 2022 2022

Trustees' Report (including Directors' Report)
For the year ended 31 March 2022

The Directors and Trustees present their report and audited financial statements for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, its TRUSTEES AND ADVISORS

Charity name	Leeds Autism Services
Charity registration number	1047981
Company registration number	03063465

Registered office and principal operating address

28 Grape Street, Hunslet, Leeds LS10 1BX

Trustees

The Trustees are also Directors of the company. Anthony Sheppard announced his resignation at the AGM which took place on 25 November 2021, and three new Directors were elected to the Board. Geoffrey Bennett, who has served as a Trustee since the birth of Leeds Autism Services, also resigned with effect from 17 March 2022. Our thanks go to both Anthony and Geoffrey for their service and dedication to the organisation.

The following Trustees have either served throughout or part of the year:

Iain Cant	Chair
David Thomson	Treasurer
Geoffrey Bennett (resigned 17 March 2022)	
Edward Britton	
Sarah Caddy (appointed 25 November 2021)	
Yasmin Hussain (appointed 25 November 2021)	
Ruth Sheldrake	
Anthony Sheppard (resigned 25 November 2021)	
Stacey Shepherd (appointed 25 November 2021)	

Company Secretary

David Thomson

Senior Management Team

Peter Hughes	Chief Executive Officer
Tracie Jordan	Chief Finance Officer
Katie Turner	Care Operations Manager

Auditors

Brown Butler
Chartered Accountants and Registered Auditors
Leigh House
28-32 St Paul's Street
Leeds LS1 3JT

Bankers

Unity Trust Bank PLC
Nine Brindley Place
Birmingham, B1 2HB
Lloyds Bank plc
3rd Floor, Citymark
150 Fountain Bridge
Edinburgh EH3 9PE

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2022, which are also prepared to meet the requirements for a Directors' report and financial statements for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, and comply with the charity's Articles of Association, the Companies Act 2006 and "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)" (effective 1 January 2019).

Reference and Administrative Details

The legal and administrative information page forms part of this report.

Objectives and activities

Our charitable objects and mission

The objects of the charity, as set out in our Memorandum of Association, are to meet the needs of adults with autism through the provision of residential, day care and community outreach support services and to offer support in areas of training, education and employment opportunities or other appropriate means.

Our mission is to create a more autism friendly society by promoting understanding and acceptance of autistic people.

Our vision is to see a society where autistic people are accepted, respected and have their skills and abilities fully recognised.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake..

Our services: Vocational and Community Services

Leeds Autism Services offer a one-to-one support, person centred and tailor-made to meet the needs of the individual. This can include leisure activities, help with health, learning new skills, help with communication, emotional or practical support, help with behaviour problems, getting out, accessing outdoor and community-based activities meeting people, life skills and a wide variety of skills training and activities. Our services can be accessed Monday to Friday, from two hours per week to six hours per day, five days per week.

Our services: Residential care and independent supported living

Our residential home, Ashlar House, accommodated up to eight adults with autism. The aim of the service was to enable residents to live fulfilling lives. Residents accessed the resources of the New Mabgate and Grape Street bases as well as engaging in activities in the community. Residents were supported to look after their own domestic needs: shopping, cleaning, cooking, washing and ironing. Regular residents' meetings ensured all residents had a say in what happened in their home.

We also support one individual in an independent supported living placement.

Who can benefit from our services?

Leeds Autism Services are a charity dedicated to helping to create a more autism friendly society. We have been helping autistic people reach their true potential for over 30 years.

Everyone we work with is unique, so our packages are designed to support people to identify and achieve their life goals, whatever they may be! Our Vocational and Community Services (VACS) operate five days a week, Monday to Friday. Everyone has a full assessment before starting to use our services, in order for support to be individualised and person centred.

We also promote autism acceptance, inclusion and equality, and believe that education and understanding of autism is the key to creating a more autism friendly society. We work with families, communities and businesses to encourage a better understanding of autism and are able to provide information, advice, bespoke training and consultancy.

The majority of people using our Vocational and Community services are resident in Leeds, with some coming from other local authorities within a reasonable travelling distance.

During 2021/22, 21.74% of our service users were female and 1.45% of our service users were transgender male. Although the exact gender ratio is disputed, various studies suggest that the ratio of autistic males to females ranges from 2:1 to 16:1. The most-up-to-date estimate is 3:1 (source: National Autistic Society). However, between 2011 and 2016, 1000 people were referred to Leeds Autism Diagnostic Service - of these, 32% received a diagnosis of Autism Spectrum Disorder and the diagnosis rate was the same for males and females (Stansfield et al, 2016).

14.49% of our service users during 2021/22 were from ethnic minorities. The 2011 Census found that 18.9% of people living in Leeds were from an ethnic minority.

It is important to the Trustees that service users spiritual and cultural beliefs are supported.

In reviewing our aims and objectives, and in planning the expansion of our services, the Trustees have complied with the duty in section 17 of the Charities Act 2011, to have due regard to public benefit guidance published by the Commission. By providing high quality services for adults with autism, we help those individuals live fulfilling lives within the community. The benefit is not just to our client group and their families, but also to the community as a whole.

Volunteers

During the period, we hosted a total of nine volunteers; four student placements, two of which were from university and two from Leeds City College. As a result of their volunteering experience, two students applied for and were successful in securing relief contracts with the organisation. Another volunteer who started with us in May 2021 was also successful in their application to become a Support Worker and joined the staff team in August 2021.

We are always keen to include our service users in running the charity, and this year two of them have joined our volunteer team. We hope that this gives them a real sense of achievement; it will also help to boost their CVs and give them access to proper workplace references.

Helping out with the online shop, recruitment and fundraising events are just some of the duties undertaken by our service user volunteers. Our new recruits have also been giving talks and presentations to some of the businesses we have been working with to increase autism understanding, and promote the benefits of inclusive workplaces.

Achievements and performance

Whilst the impact of COVID continued, we became more adept at facing the constant challenges through lockdown periods and restrictions imposed. We remained open throughout, and continued face-to face support for those who were most at risk if they could not access the service. Despite a reduction in face to-face delivery of support at the height of the pandemic, we still managed to keep in touch with everyone, providing remote support such as wellbeing calls and Zoom activities. The local authority have continued to support us and ensured we were fully funded throughout.

The website has been invaluable; throughout the pandemic, we have featured a Covid-19 Resources area providing accessible information about the latest rules, guidance, and advice on how to stay healthy and safe, and how to get help. Our news pages are designed to keep people up-to-date with all that is happening at Leeds Autism Services and throughout the world of autism, including helpful information and inclusive events. Our 'Welcome to Wellness' channel features articles, links, information and events promoting good physical and mental wellbeing.

One of the main aims of the new website was to make sure autistic people could come to us for help and advice when they need it. This could be anything from signposting, asking for help to access services, practical advice, emotional support, finding out more about autism, or how best to support an autistic friend, family service user or colleague. Since we launched the website we have answered over 500 enquires seeking help, support or information.

In order to take pressure off service Managers, a dedicated Health and Safety Officer role was introduced in January 2021. This enables Managers to commit more time to service users and the staff team.

We have been busy working on our first impact report that will to be published in April 2022. It has been inspirational putting this together, realising the difference made to the people we support, families and the wider community. The report will enable us to demonstrate the positive difference we make as an organisation and provide evidence of the value we provide. It will also facilitate the ability to reflect on our achievements of which there are many, including:

- Continuation of face-to-face support for those most in need
- Maintained contact and delivered remote support
- Helped people to become digitally included
- Excellent Health & Safety record
- Delivered high-quality and meaningful activities
- Protected jobs and livelihoods
- Created more opportunities for staff
- Improved training and professional development
- Improved wellbeing support for staff and beneficiaries
- Raised our profile
- Helped more beneficiaries
- Provided new placements
- Increased engagement with key stakeholders and partners
- Improved the recruitment process

We were thrilled to be selected as finalists in two categories at the National Learning Disability & Autism Awards 2021.The awards celebrate excellence in the support of autistic people, and aim to pay tribute to individuals or organisations who excel in providing quality care. We were nominated in two categories; a team award for 'The Great Autism Practice Award' and our CEO was nominated for the 'Covid Hero Award'. Members of our team were able to enjoy the celebrations at the gala event in Birmingham on 29th October. Although there were no wins for us this time, it was fantastic being selected as finalists and have our hard work recognised. We are so proud of our CEO and staff team, and we think they really deserved their place in the final.

Vocational and Community Services

During April 2021, we received accreditation from the National Autistic Society. It was a very positive start to the year and we are extremely pleased with the report. It really goes to highlight the skill, insight and dedication our staff team put into their work.

We continued face-to-face support throughout the year and when restrictions allowed, gradually brought people back into the service; it has been wonderful to see old faces returning and new faces joining the service.

The introduction of the dedicated Health and Safety Officer will undertake duties previously undertaken by Managers. The post will not only provide oversight, but also free Managers up to concentrate on service users and staff.

Refurbishment of our Mabgate base has resumed, the gym, which was an unappealing, cold space, has been transformed into two warm inviting rooms with mood lighting and comfortable furniture. Plans are for a smart screen to be installed to provide interactive activities. The next step of the renovation is to make the outside area more user friendly and create more useable space; this will be completed over the coming months.

Plans to introduce mental health champions to the team came to fruition during the year. Champions are recruited internally and undergo an interview process, once appointed, training is provided prior to them taking up the role. The champions are providing invaluable support to the team encouraging a positive attitude towards mental health and the stigma around it. They work closely with the HR department and offer signposting to appropriate services.

We are so proud of the achievements and positive outcomes of our service users despite the restrictions imposed, some of which are listed below:

- One service user began accessing café's for the first time in years
- One service user has decided he would like to live independently; away from the security of his family home is a huge step for him to make, but support from Leeds Autism Services has and continues to give him the confidence to undertake this
- One service user no longer requires a PEEP for responding to fire alarms
- Group trip to Go Ape and a nature day making bug houses and adventures in the woods
- Helping on the Christmas market stall for the first time in two years
- Individuals volunteering and undertaking talks, presentations and advice to other organisations
- One service user who had difficulty in accepting new people on to his team, is now successfully interacting with a much larger team of people
- Two service users who have been friends for many years, have now moved into their own home and are living independently. This is a brilliant outcome for them both
- People have begun accessing activities again following the lifting of restrictions such as taking bus rides and going swimming
- One service user has now started using public transport for the first time, and no longer relies upon council transport to bring her into the service
- One service user has begun the transition into ISL
- One service user has started a woodwork course and begun playing for the Leeds Rhino's
- Outings to the coast, trips on trains and visits to Cathedral's, are just a few of the attractions and events our service users have been able to enjoy

The dedication of the managers and staff team have ensured that even through great adversity, people can be encouraged to reach their goals.

Residential services

On 31st January 2022, the residents of Ashlar House moved into their new homes and with a new provider. The period April 2021 to January 2022 had been extremely challenging for residents and staff alike, as not only did they have to contend with the COVID pandemic, but also the uncertainty of when the move would take place. The move which had already been delayed a year and postponed until September 2021, was then put on hold again until it finally took place at the end of January 2022. These delays caused some anxieties for both residents and families, but we continued to work hard to provide assurances. Moving day was busy with lots of staff pitching in to support people, whilst other staff were busy packing up belongings in one home to have them moved and set up in the new home as quickly, and with as little disruption as possible. The new houses are modern, domestic properties and far more suited to the lifestyles of the residents. Whilst we no longer provide residential support, we still keep in contact as people are still accessing our Vocational and Community Services.

One person decided he was ready to leave Ashlar before the move, and moved to a new service in April 2021.

Prior to the move, residents enjoyed a variety of activities and positive outcomes including:

- Dealing with ever changing routines due to the easing of COVID restrictions
- Enjoying trips to the seaside
- Visits to Stockheld Park winter wonderland
- One service user who had previously struggled with hospital visits, was supported to multiple visits in which he was compliant with x-rays, scans, general anaesthetics, etc.
- Having COVID jabs!
- Coping with being unable to see family for 2 years
- Enjoying the outdoors, taking long walks and getting lots of exercise
- Learning to use Zoom/FaceTime
- Visits to Eden Camp
- Increasing independent skills in the kitchen, getting involved with cooking and menu planning

Training and Consultancy

Our consultancy service has been busy throughout the year providing advice to many different groups and organisations:

- Trinity and White Rose shopping centres, helping to make shopping more accessible for autistic people
- Job Centre Plus, advising on making Leeds Eastgate Job Centre a more accessible place for autistic job seekers
- Leeds Bradford Airport, sitting on the passenger assistance forum to represent people with hidden disabilities
- Leeds Hospital Charities, making the workplace more accessible for neurodivergent staff and volunteers
- Tru West, consulting on accessibility to the railway network for autistic people
- Building Based Services Recovery Group, post –covid peer support network for autism/learning disabilities based day services
- Leeds Autism Partnership Board, helping to design and deliver the Leeds Autism Strategy
- LYPFT & Third Sector Partnership Forum: Neurodiversity, ensuring healthcare is accessible for autistic/neurodivergent people across the Leeds and York NHS Foundation Trust
- WY Neurodiversity Reference Group, improving equal access for neurodivergent people across West Yorkshire
- Autism and Learning Disability Inclusion Network, improving access to digital technology for LD and Neurodivergent people
- Advice provided to health professionals on how to make clinical settings more autism friendly

Partnership and Development

Our general approach is to raise funds ourselves and not to use third parties. We use techniques that are ethical, legal, do not inconvenience the public, and are not detrimental to our good name or standing in the local community. We do not use general solicitation techniques by telephone or door-to-door, and all fundraising activities undertaken follow the Fundraising Regulators Code of Fundraising Practice. We have received no complaints about fundraising during the year.

Although the pandemic prevented many face-to-face events, we were busy planning for opportunities for when restrictions eased:

- We teamed up with the Canal and River Trust in Leeds to put on the first autism friendly waterfront festival in July 2021. Attendees enjoyed canoeing, arts & crafts, a waterside scavenger hunt, and saw history come alive with demonstrations from the Royal Armouries. Families also enjoyed a time travelling adventure down the river Aire with theatre company, Rusticus
- We were able to hold a Christmas stall in Leeds market in December
- Our charity partner, Go Ape, helped us to hold a Dog Walk in March 2022
- We helped launch a quiet shopping hour in Leeds Trinity and White Rose shopping centres during autism acceptance week in March 2022
- Our service user volunteers have been helping raise awareness and make places and spaces more autism friendly. They have given talks and offered advice at Eastgate Job Centre and Tru West

We also received donations and people were busy raising funds, including:

- One of our support workers undertook a 'run for funds' and raised £284.07
- A donation of £10,000 was received from a very generous individual
- St Margaret's Church held a Christmas appeal and raised £1352.37
- White Rose Shopping Centre made a donation of £100
- Christine Quinn cakes raised £200 from cake sales

Many more donations were received, too numerous to mention and our thanks go out to everyone for their generosity and kindness.

In December 2021, our partnership with Go Ape ended and we would like to thank them for the opportunity to assist in making their outdoor activity areas more autism friendly and accessible, and for the amazing outings to enjoy the Go Ape courses.

In January 2022, we entered into a new charity partnership with Squire Patton Boggs, who have many fundraising ideas, and we look forward to working with them throughout the next year.

Plans for the future include:

- The development of more inclusive public events
- Organise regular days out and opportunities from donations
- Update promotional video
- Conduct monthly website/social media stats analysis, including conversion rates of calls to action
- Undertake review of financial controls for the online shop
- Identify more partnership opportunities
- Complete the refurbishment of the New Mabgate base with a view to potentially opening it up for use by community groups and beneficiaries
- Create volunteer led support groups

Support Services

Support services include Finance, HR, Partnership and Development, Senior Management Support, IT, Health and Safety and Administration. Although not on the 'front line', support services have been busy in the background ensuring the staff team can continue to function. The Finance Assistant keeps a watchful eye on PPE supplies to ensure staff and service users are all working safely. More focus has been on relying on electronic systems for the transfer of information and communication. Support staff worked from home during lockdowns, however following the lifting of restrictions, a hybrid way of working is now in place whereby staff primarily still work from home but also have some time in the office.

During the year, our HR Team underwent a total change of personnel, and whilst we were sorry to say goodbye to the team, we have recruited an excellent Senior HR Officer who has continued and enhanced the work carried out by the previous post holder. We have recruited one HR Officer and are in the process of recruiting a second to complete the team.

Like many care organisations, recruitment has been a challenge, and much time has been spent on investigating how we can improve our recruitment process. The move away from traditional routes of progression is leading to more job satisfaction for staff. The mental health champions and introduction of a buddy system are providing alternative routes and opportunities for staff development, and there are plans to include other champions such as IT. We have also introduced a new Employee Assistance Programme (EAP) offering support for staff who may be struggling with health and wellbeing, financial issues and support for absentees.

These changes are positive factors in assisting with staff retention.

Other positive changes that have taken place during the period include:

- October 2021 - Menopause initiative to raise awareness of how the menopause affects people in the workplace and the support that is available. We held a talk from the Professor of HR Management from Glasgow University who specialises in women's health, which was open to all. We now have menopause champions and encourage open discussion around this
- November 2021 – Developed a new partnership with Leeds City College which has opened up a new route for volunteers to come to us, and gain experience linked to their course
- January 2022 – Introduction of new EAP which provides health and wellbeing advice and offers structured counselling
- March 2022 - Introduction of absence management policy which has enabled a more consistent and structured management of absence
- Feb 2022 – Reintroduction of face-to-face interviews with the addition of an assessment section which includes candidates spending time with service users and gaining a thorough understanding of the role, this has enabled us to more fairly judge suitability for the role
- March 2022 – Introduction of a 'buddy system' which links all new starters up with an experienced colleague who is on hand to support and provide guidance during induction
- March 2022 – Reverted to face-to-face inductions with added interactive elements, including a team building game and talks from colleagues from different areas within Leeds Autism Services

Plans for the future include:

- The creation of new policies including 'family friendly'
- Staff engagement – holding workshops with colleagues to gain better understanding of key issues
- Develop a neurodiversity friendly recruitment process
- Introduce a more robust absence method of absence management
- Engage with a new HR advice company

Maintaining the quality of our services

Staff training continues to be a priority for the Trustees. All staff receive autism awareness training and, as appropriate, training in specific techniques used when working with people with autism. All staff attend regular refresher training in Team Teach Positive Behaviour Management, delivered internally.

Financial review

The net movement in funds for the year amounted to (£57,506) (2021: £76,123), none of which related to restricted funds, and reflects the decrease in fees and day-care provision provided by Leeds Autism Services. The financial position of the charity is satisfactory.

Sources of funding

Our principal source of funding is the fees charged for services. Fees are paid directly, or indirectly, by local or national government. In 2021-22, 97.3% of our income came from fees (excluding the nominal value of donated facilities).

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between three and six months of expenditure, which equates to between £500,000 and £1000,000 in general funds. At this level, the Trustees believe they would be able to continue the operations of the charity in the event of a temporary decline in the charity's net income stream.

At 31 March 2022, the charity had £493,509 (2021: £544,755) in free reserves, after deducting designated funds and fixed assets.

At present, the free reserves fall below the target range. The Trustees will review the policy annually.

Risk management

Leeds Autism Services has a comprehensive set of policies and procedures to manage the various risks to which the charity is exposed. Health and Safety risks are reviewed by specialist independent consultants, PIB Risk Management; Financial and business risks are reviewed annually by the Trustees, Chief Executive Officer, Chief Financial Officer and Care Operations Officer, as part of the process of preparing the annual business plan.

Vocational and Community Services

Plans for future periods

We are undergoing a period of positive change; we have three new Board members who have the skills to assist us with HR, knowledge of the care sector and legal issues. As part of our strategy, we plan to embed new technology and infrastructure that includes the centralisation of information. This will enable us to develop more unified approaches towards working, and increase efficiency in all departments.

To facilitate this, we plan to move away from the remote desktop service that is no longer fit for purpose, and migrate to SharePoint. All staff will be issued with encrypted and device managed mobile phones; this will link in with the migration to SharePoint.

The increase in national living wage has put increased financial pressures on the organisation. We are in talks with the local authority and are working on an application for an uplift for the next financial year. Our relationship with local authority commissioners is a very positive one; they are aware of the situation should an increase not be granted. We are very confident we can work towards an uplift which will enable us to grow to meet the ever-growing demand for our services. We have strong links and partnerships throughout the city, and nationally, and our reputation as a leader in autism services is being recognised.

In order to keep up with the demand for services, we plan to create a new role for an Assessor/Advisor. We aim to identify grant funding for an advice line that has been put on hold due to the pandemic.

The introduction of a part time Training Assistant to assist the Training Manager and allocating dedicated training days, closing the service for a day to ensure all staff receive the training essential in maintaining the standard of support we pride ourselves on delivering.

Other future plans include:

- Improve measurement of impact and value
- Continue to deliver innovative, high quality services
- Prepare for further growth and the introduction of new services
- Continue with the refurbishment of the New Mabgate base
- Open up the newly refurbished base to the community
- Review of organisational reserves policy
- Offer competitive rates of salary
- Continue to develop the website

Training and Consultancy

We plan to increase engagement with current key stakeholders and partners, and develop new links and partnerships.

Structure, governance and management

Governing documents

Leeds Autism Services is a charitable company limited by guarantee, incorporated on 1 June 1995 and registered as a charity on 13 July 1995. Our governing documents are therefore the Company Memorandum and Articles of Association.

The Trustees, who are also the Directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were as set out on page 3.

Appointment of Trustees

All Trustees are also Directors of the company for the purposes of company law. In accordance with the Articles of Association, one third of Directors retire by rotation at each Annual General Meeting. Retiring Directors are eligible for immediate re-election. The existing Directors may appoint new Directors at any time, provided the total number of Directors does not exceed nine. New Directors retire at the Annual General Meeting following their appointment and may then be re-elected.

All Trustees give their time voluntarily and receive no benefit from the charity. Any expenses reclaimed by Trustees from the charity are set out in note 9 to the financial statements.

Recruitment of Trustees

New Trustees are recruited and co-opted onto the Board by the existing Trustees. The Trustees have an ongoing commitment to seeking out individuals who could strengthen the Board and bring complementary skills to the team.

Induction and training of Trustees

The induction programme for new Trustees includes a formal briefing on the role and responsibilities of Trusteeship and the structure and governance of the charity, an introduction to the day-to-day work of the charity, and new Trustees are given tours of all our facilities.

The Board regularly reviews the ongoing training needs of Trustees.

Organisation structure

The Board of Trustees is responsible for setting the strategic direction of the charity and for overseeing the work of the management team. The management team has day-to-day responsibility for running the services provided by the charity. The Board meets every two months to review the finances of the charity, any management issues arising from the previous period, and future plans. Members of the management team, including the Chief Executive Officer, Chief Financial Officer and Care Operations Manager, attend the meeting and present reports on their areas of responsibility.

Continued . . .

The Board as a whole is responsible for approving the accounts, agreeing the annual business plan, and making major strategic decisions. Individual Trustees have taken on specific responsibilities to support and oversee the work of the management team. One Trustee made regular, structured, audit visits to Ashlar House. The other Trustees are responsible for supporting the management team with business development, finance, training, and on specific projects as outlined in the annual business plan.

The Trustees consider the Chief Executive Officer, Chief Financial Officer and Care Operations Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity, and running and operating the charity on a day-to-day basis.

Salary scales for all grades of staff and management positions have historically been allied to West Yorkshire Social Services scales and where our financial situation allows, an increase has been awarded in line with national inflation figures. The pay of the Charity Senior Management team is reviewed annually, and is normally increased in accordance with average earnings.

Auditor

Following a tender process for the auditors appointment, Brown Butler were appointed as auditors on 11 July 2022.

Brown Butler are deemed to be re-appointed annually under section 487(2) of the Companies Act 2006.

Small Company Rules

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees

Mr I Cant I Cant

Trustee

Dated 08 Sept. 2022

Statement of Trustees' Responsibilities
For the year ended 31 March 2022

The Trustees, who are also the directors of Leeds Autism Services for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 the charitable company and of the income and expenditure for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations or have no realistic alternative but to do so.

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 responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Opinion

We have audited the financial statements of Leeds Autism Services (the "charitable company") for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of the charity's incoming resources and application of resources, including its income and expenditure, 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 and the Charities Act 2011.

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.

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

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in 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 accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's 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 statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Capability of the audit in detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to deter material misstatements in respect of irregularities, including fraud. The key laws and regulations we have considered in this context included the Companies Act 2006, the Charities Act 2011, pension and tax legislation together with the Charities SOPR FRS102 (October 2019). In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Using our general commercial and sector experience and through discussions with the Trustees and other management, we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements as well as those arising from management's own assessment of the risks that irregularities may occur either as a result of fraud or error.

We examined the charitable company's regulatory and legal correspondence and discussed with the Trustees and other management any known or suspected instances of fraud or non-compliance with laws and regulations.

We communicated identified laws and regulations and potential fraud risks of all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

In addressing the risk of management override of controls, we tested the appropriateness of journal entries. We also challenged assumptions and judgements made by management in their significant accounting estimates and judgements. We also discussed related party relationships and transactions involving them.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Independent Auditor's Report to the Trustees of Leeds Autism Services

Use of our report

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

Linda Cooper

Linda Cooper (Senior Statutory Auditor)
For and on behalf of Brown Butler
Chartered Accountants and Statutory Auditor
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

26 September 2022

Statement of Financial Activities including Income and Expenditure Account
For the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £ (restated)
Income from:					
Donations and non-performance related grants	3	61,983	3,224	65,207	91,632
Charitable activities	4	2,046,026	-	2,046,026	2,319,301
Other trading activities		-	-	-	1,854
Other income		9,615	-	9,615	9,123
Total income		2,117,624	3,224	2,120,848	2,421,910
Expenditure on:					
Raising funds	5	-	-	-	5,896
Charitable activities	6	2,190,172	-	2,190,172	2,339,064
Total expenditure		2,190,172	-	2,190,172	2,344,960
Net (outgoing)/incoming resources before transfers		(72,548)	3,224	(69,324)	76,950
Gross transfers between funds		3,224	(3,224)	-	-
Net income/(expenditure) for the year		(69,324)	-	(69,324)	76,950
Other recognised gains and losses					
Actuarial gain/(loss) on defined benefit pension schemes		11,818	-	11,818	(827)
Net movement in funds		(57,506)	-	(57,506)	76,123
Fund balances at 1 April 2021		840,996	-	840,996	764,873
Fund balances at 31 March 2022		783,490	-	783,490	840,996

The statement of financial activities includes all gains and losses recognised in the year.

A full detailed Statement of Financial Activities for the year ended 31 March 2021 is shown at note 22.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 24 to 35 form part of these financial statements.

Leeds Autism Services
Company Registration No. 03063465

Balance Sheet
As at 31 March 2022

	Notes	2022 £		2021 £ (restated)	
Fixed assets					
Tangible assets	11		289,981		296,241
Current assets					
Debtors	12	46,581		179,758	
Cash at bank and in hand		630,562		589,138	
		677,143		768,896	
Creditors: amounts falling due within one year	14	(134,046)		(149,731)	
Net current assets			543,097		619,165
Total assets less current liabilities			833,078		915,406
Creditors: amounts falling due after more than one year	15		(49,588)		(74,410)
Net assets			783,490		840,996
Income funds					
Unrestricted funds			783,490		840,996

The financial statements were approved by the board of Trustees and signed on its behalf by:

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Mr I Cant
Trustee

Date: 08 Sept. 2022

The notes on pages 24 to 35 form part of these financial statements.

Leeds Autism Services

Statement of Cash Flows
For the year ended 31 March 2022

	Notes	2022 £	2021 £ (restated)
Cash flows from operating activities			
Cash generated from operations	21	56,247	78,736
Investing activities			
Purchase of tangible fixed assets		(5,234)	(5,009)
Net cash used in investing activities		(5,234)	(5,009)
Financing activities			
Repayment of bank loans		(9,589)	(8,271)
Net cash used in financing activities		(9,589)	(8,271)
Net increase in cash and cash equivalents		41,424	65,456
Cash and cash equivalents at beginning of year		589,138	523,682
Cash and cash equivalents at end of year		630,562	589,138

The notes on pages 24 to 35 form part of these financial statements.

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information
Leeds Autism Services is a private company limited by guarantee incorporated in England and Wales. The registered office is 28 Grape Street, Hunslet, Leeds, West Yorkshire, LS10 1BX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. There has also been a restatement of the prior year figures as detailed in 1.13. The principal accounting policies adopted are set out below.

1.2 Going concern

The Trustees have considered all factors as part of their assessment of going concern. This has included a forecast for the coming year which is projecting another deficit for the year. Post year end the charity has made an application for an uplift in rate to the Local Authority which, if successful, will assist to reduce the deficit currently forecast. The Trustees have also considered the level of reserves currently held and the delivery planned for the next twelve months. Although the current economic climate creates both cashflow and profitability risks for the charity, the Trustees believe on balance that they have sufficient resources to enable trading to continue for a period of at least one year from the date of approval of the financial statements on the basis of information currently available to them as at the point of approving these financial statements. Accordingly, the financial statements have been prepared on the going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised in the Statement of Financial Activities ("SOFA") when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised in the SOFA on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities ("SOFA") when receivable.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

1 Accounting policies - continued

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been prepared to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised in expenditure in the period of receipt. This is included when receivable and the amount can be measured reliably by the charity.

1.5 Expenditure

Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs, included in support costs, include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements and are allocated to charitable donations.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 6.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Freehold land and buildings	2% straight line
Leasehold improvements	10 to 33% straight line
Fixtures and fittings	25 to 33% straight line
Motor vehicles	25% straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1 Accounting policies - continued

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies - continued

Derecognition of financial liabilities
Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation
Leeds Autism Services is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

1.11 Employee benefits
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits
The company contributes to the Pensions Trust's Growth Plan. The Plan is a multi-employer pension plan. It is not possible in the normal course of events to identify on a reasonable and consistent basis the charity's share of underlying assets and liabilities.

Each year the company pays an amount to the Pensions Trust in respect of the estimated deficit on the defined benefit part of the plan.

Additionally the charity contributes to individual employees' defined contribution schemes. The cost of the contributions is charged to the income and expenditure account in the period to which they relate.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Prior period errors
The prior period figures in the financial statements have been restated to take account of a correction to accrued income. The effect of the restatement was to reduce income from charitable activities by £39,684, thus also reducing the surplus for the year by the same amount, and in the balance sheet to reduce other debtors by £39,684 and reduce unrestricted general reserves by that amount also.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Defined benefit pension scheme

The charity is a member of a multi-employer defined benefit scheme. The charity has recognised its liability under the deficit recovery plan at fair value which is based on the recommendations of the scheme actuary. The actuary uses certain critical assumptions, such as discount rate, mortality and expected rates of return when setting the deficit recovery plan for the scheme at each triennial review.

3 Donations and non-performance related grants

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
Donations and gifts	24,483	-	24,483	25,226
Non-performance related grants	-	3,224	3,224	21,406
Donated goods and services	37,500	-	37,500	45,000
	61,983	3,224	65,207	91,632

Donated services and facilities represent the residential property used by the charity which is owned by Leeds Federated Housing Association. The estimated annual value of the accommodation provided rent free is £45,000 (2021: £45,000). £37,500 in respect of period occupied for the current year has been included in donations and legacies. The same amount is included in charitable expenditure.

The charity benefits greatly from the involvement and enthusiastic support of a number of volunteers, details of which are given in our annual report. In accordance with FRS 102 the economic contribution of volunteers is not recognised in the accounts.

4 Charitable activities

	2022 £	2021 £ (restated)
Residential Care and Independent Supported Living fees	603,734	793,579
Daycare fees	1,111,515	1,249,848
Outreach fees	330,777	275,874
	2,046,026	2,319,301

All income from charitable activities in the current and previous financial year is unrestricted.

5 Raising funds

	2022 £	2021 £
Seeking donations, grants and legacies	-	5,896

All expenditure on raising funds in the current and previous financial year is unrestricted.

6 Charitable activities

	Residential services 2022 £	Daycare services 2022 £	Total 2022 £	Residential services 2021 £	Daycare services 2021 £	Total 2021 £
Staff costs	352,991	793,434	1,146,425	395,041	809,612	1,204,653
Depreciation	2,299	9,195	11,494	2,970	11,254	14,224
Temporary staff	93,010	34,429	127,439	207,471	9,555	217,026
Recruitment costs	-	5,504	5,504	-	5,713	5,713
Premises costs	39,900	39,916	79,816	68,665	28,334	96,999
Utilities	12,968	10,320	23,288	12,678	12,322	25,000
Insurance	1,000	15,866	16,866	3,447	13,789	17,236
Cleaning and laundry	4,590	26,379	30,969	16,663	46,581	63,244
Food	11,303	1,540	12,843	14,004	1,845	15,849
Repairs and renewals	1,308	27,153	28,461	6,237	8,712	14,949
Travel	1,426	16,259	17,685	2,206	9,917	12,123
Service users' activity costs	-	3,846	3,846	-	5,366	5,366
Training	189	34,355	34,544	1,400	26,287	27,687
Sundry costs	569	4,442	5,011	894	2,131	3,025
Mortgage interest	-	2,299	2,299	-	2,552	2,552
Subscriptions and accreditation	22,142	27,240	49,382	2,707	10,925	13,632
	543,695	1,052,177	1,595,872	734,383	1,004,895	1,739,278
Share of support costs (see note 7)	114,260	472,826	587,086	116,983	467,931	584,914
Share of governance costs (see note 7)	625	6,589	7,214	2,974	11,898	14,872
	658,580	1,531,592	2,190,172	854,340	1,484,724	2,339,064
Analysis of fund						
Unrestricted funds	658,580	1,531,592	2,190,172	845,077	1,484,724	2,329,801
Restricted funds	-	-	-	9,263	-	9,263
	658,580	1,531,592	2,190,172	854,340	1,484,724	2,339,064

7 Support costs

	Support costs 2022 £	Governance costs 2022 £	2022 £	Support costs 2021 £	Governance costs 2021 £	2021 £
Staff costs	527,128	-	527,128	520,447	-	520,447
Payroll charges	5,977	-	5,977	9,229	-	9,229
Interest cost – unwinding discount	139	-	139	644	-	644
HR and H&S consultancy	9,280	-	9,280	8,421	-	8,421
Printing and stationery	15,291	-	15,291	20,368	-	20,368
Telephone and postage	11,323	-	11,323	11,880	-	11,880
Equipment servicing and rentals	7,912	-	7,912	7,401	-	7,401
Office furniture and equipment	-	-	-	42	-	42
IT support	9,011	-	9,011	5,403	-	5,403
Bank charges	1,025	-	1,025	1,079	-	1,079
Audit and accountancy fees	-	7,214	7,214	-	14,872	14,872
	587,086	7,214	594,300	584,914	14,872	599,786

8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:

	2022 £	2021 £
Audit costs	5,054	4,535
Accountancy services	2,160	2,230

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Additionally, none of the Trustees received any reimbursed expenses during the year (2021: none).

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	68	79

Employment costs

	2022 £	2021 £
Wages and salaries	1,517,707	1,569,282
Social security costs	112,888	115,387
Other pension costs	42,958	40,431
	1,673,553	1,725,100

No employee earned £60,000 or more during the year (2021: no employee).

The charity also employed temporary agency staff during the year at a cost of £127,439 (2021: £217,026) as shown in note 6 to the financial statements.

The key management personnel of Leeds Autism Services are the Trustees, the Chief Executive Officer, Chief Finance Officer, Care Operations Manager (2021: the Trustees, the Chief Executive Officer, Chief Finance Officer, Care Operations Manager). The aggregate employment benefits, including employer's national insurance and pension contributions of the key management personnel of the charity were £74,209 (2021: £127,321).

11 Tangible fixed assets

	Freehold land and buildings £	Leasehold improvements £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2021	365,979	39,169	50,403	39,024	494,575
Additions	-	-	5,234	-	5,234
At 31 March 2022	365,979	39,169	55,637	39,024	499,809
Depreciation					
At 1 April 2021	76,124	39,169	45,380	37,661	198,334
Depreciation charged in year	7,320	-	2,811	1,363	11,494
At 31 March 2022	83,444	39,169	48,191	39,024	209,828
Carrying amount					
At 31 March 2022	282,535	-	7,446	-	289,981
At 31 March 2021	289,855	-	5,023	1,363	296,241

Freehold land of £73,996 (2021: £73,996) is not depreciated.

12 Debtors

	2022 £	2021 £ (restated)
Amounts falling due within one year:		
Trade debtors	32,109	134,074
Other debtors	3,206	28,063
Prepayments	11,266	17,621
	46,581	179,758

13 Loans and overdrafts

	2022 £	2021 £
Bank loans	57,368	66,957
Payable within one year	12,046	10,614
Payable after one year	45,322	56,343
Amounts included above which fall due after five years:		
Payable by instalments	12,046	12,596

Bank borrowings constitute a loan of £250,000 which was obtained from Unity Trust Bank plc in the year to March 2008 to be repaid over 20 years at an interest rate of 2% above bank base rate. The loan is secured by a first legal charge over the premises at 16 Church Road, Armley, Leeds.

14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	13	12,046	10,614
Other taxation and social security		20,972	23,450
Trade creditors		48,202	12,147
Other creditors		50,499	97,400
Pension scheme deficit obligations	16	2,327	6,120
		134,046	149,731

15 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	13	45,322	56,343
Long term pension scheme deficit obligations	16	4,266	18,067
		49,588	74,410

16 Retirement benefit schemes

Defined contribution scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activity in respect of defined contribution schemes was £42,958 (2021: £40,431).

Defined benefit scheme

The charitable company participates in The Pensions Trust Growth Plan, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charitable company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. In accordance with Charities SORP (FRS102) it therefore accounts for it by providing for the present value of all contribution to make good the deficit.

Present Value of Obligation

	2022	2021	2020
	£	£	£
Present value of obligation	6,388	24,188	28,660

Reconciliation of Opening and Closing Provision

	2022	2021
	£	£
Provision at the start of the year	24,188	28,660
Unwinding of discount	139	644
Deficit contribution paid	(6,121)	(5,943)
Actuarial re-measurements:		
- impact of any change in assumptions	(147)	827
- amendments to the contribution schedule	(11,671)	-

Deficit Contributions Schedule

The following schedule details the future deficit contributions agreed between the charity and the scheme. These contributions have been used to derive the charity's balance sheet liability applying the discount factor noted below.

	2022	2021	2020
	£	£	£
Year 1	2,327	6,121	5,943
Year 2	2,327	6,305	6,121
Year 3	1,939	6,494	6,305
Year 4	-	5,574	6,494
Year 5	-	-	5,574
Year 6	-	-	-

Assumptions

	2022	2021	2020
	% per annum	%per annum	% per annum
Rate of discount	2.35	0.66	2.53

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	2,358	21,714
Between two and five years	7,466	3,646
	9,824	25,360

18 Related party transactions

There were no disclosable related party transactions during the year (2021: none).

19 Restricted funds

	Balance at 1 April 2021 £	Movement in funds Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Covid ICF Grant	-	3,224	-	(3,224)	-

Purpose of restricted funds:

During the year the charity was awarded a grant of £3,224 from HMRC. This was primarily utilised to cover the wages of staff on furlough due to COVID19 restrictions.

20 Analysis of changes in net funds

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	589,138	41,424	630,562
Loans falling due within one year	(10,614)	(1,432)	(12,046)
Loans falling due after more than one year	(56,343)	11,021	(45,322)
	522,181	51,013	573,194

21 Cash generated from operations

	2022 £	2021 £ (restated)
(Deficit)/surplus for the year	(69,324)	76,950
Adjustments for:		
Depreciation of tangible fixed assets	11,494	14,224
Difference between pension charge and cash contributions	(5,776)	(5,300)
Decrease/(increase) in debtors	133,177	(27,964)
(Decrease)/increase in creditors	(13,324)	20,826
Cash generated from operations	56,247	78,736

22 Comparative statement of financial activities

	Unrestricted funds £ (restated)	Restricted funds £	Total 2021 £ (restated)
Income from:			
Donations and non-performance related grants	83,529	8,103	91,632
Charitable activities	2,319,301	-	2,319,301
Other trading activities	1,854	-	1,854
Other income	9,123	-	9,123
Total income	2,413,807	8,103	2,421,910
Expenditure on:			
Raising funds	5,896	-	5,896
Charitable activities	2,329,801	9,263	2,339,064
Total expenditure	2,335,697	9,263	2,344,960
Gross transfers between funds	(1,160)	1,160	-
Net expenditure for the year	82,846	-	76,950
Net expenditure			
Actuarial gain defined benefit pension schemes	(827)	-	(827)
Net movement in funds	**76,123**	**-**	**76,123**
Fund balances at 1 April 2020	764,873	-	764,873
Fund balances at 31 March 2021	840,996	-	840,996

LEEDS AUTISM SERVICES

England & Wales - Charity number 1047981

Accounts

Charity Registration No. 1047981

Company Registration No. 03063465 (England and Wales)

Leeds Autism Services

Annual Report And Financial Statements

For The Year Ended 31 March 2021

LEEDS AUTISM SERVICES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Thomson Mr I Cant Mr T Sheppard Mr G Bennett Mr T Britton Ms R Sheldrake	
Secretary	Mr D Thomson	
Senior Management Team		
	Peter Hughes	Chief Executive Officer
	Tracie Jordan	Chief Finance Officer
	Katie Turner	Care Operations Manager
Charity number	1047981	
Company number	03063465	
Principal and registered address	28 Grape Street Hunslet Leeds LS10 1BX	
Auditor	Garbutt & Elliott Audit Limited 33 Park Place Leeds LS1 2RY	
Bankers	Unity Trust Bank plc 4 Brindleyplace Birmingham B1 2HB Lloyds Bank plc 3rd Floor Citymark 150 Fountain Bridge Edinburgh EH3 9PE	

LEEDS AUTISM SERVICES

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LEEDS AUTISM SERVICES

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

When this report was prepared for the financial results for the year 2019/20 I referred to the fact that the effect of the coronavirus pandemic had not impacted on our service at the time but with uncertainty for the future, the out-turn for the financial year may be in a much different place. The Board had approved an annual budget which showed an overall deficit but with scope for improvement without the knowledge of how this would pan out. Looking back over the past 16 months of the most challenging period in our service, to achieve the results as recorded in the Annual Accounts is nothing less than outstanding.

Whilst most similar care service providers in the area took the decision to close, LAS took the decision to maintain as safe and appropriate continuity of service such that our service users and their families were least impacted by the effects of the pandemic. This could only have been achieved by the foresight, intense planning and strategy put in place by out senior management team led by CEO Pete Hughes and engagement by our dedicated staff. New skills in procurement of essential supplies and safe working practices were put in place in order to minimize disruption of delivery of the service and maintain revenue stream to underpin the cost base. The Board were pleased to recognize the contribution made by the staff at all levels by granting a small bonus payment at the end of 2020.

The continued effect of the pandemic on usual business practice and lockdown measures has had a frustrating impact on the proposal to close our residential service at Ashlar House and have this transferred to the identified providers Golden Lane and Mencap particularly in their search to acquire and adapt suitable premises in the city. This has resulted in us carrying the full costs of maintaining the service during the current accounting period which shows the continued losses being incurred. Whilst some recovery payments have been made by Leeds City Council, these do not cover the full costs and the sum received has now been recorded as accrued revenue for this financial year. It is hoped that closure of the residential service can be completed by the end of 2021 subject to the two properties identified being acquired during the early autumn.

Our available reserves have not been substantially diminished during the year in order to fund any shortfall in revenue from service user attendance and whilst below the recommended level of three months expenditure we are confident that the financial position of the company is in a satisfactory position. Once the effects of the pandemic start to ease further and referrals can be considered, our revenue stream could be increased but this is entirely dependent on the ability to recruit good quality support staff. The Board are most grateful for the direction of the service through this most difficult of periods by our management team.

.....

Mr A I Cant
Dated: 25 NOV. 2021

LEEDS AUTISM SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2021, which are also prepared to meet the requirements for a Directors' report and financial statements for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "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)" (effective 1 January 2019).

Reference and Administrative Details
The legal and administrative information page forms part of this report.

Objectives and activities
Our charitable objects and mission

The objects of the charity, as set out in our memorandum of association, are to meet the needs of adults with autistic spectrum disorders through the provision of residential, day care and community outreach support services and to offer support in areas of training, education and employment opportunities or other appropriate means.

Our mission is to provide and develop a range of services for adults with autism and related conditions which are specialised, innovative, of high quality and well resourced; and continually seek to improve models of good practice which are internationally recognised.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our services: Vocational and Community Services
LAS day services offer a wide variety of skills training and activities, including augmentative language and communication skills, computer-aided learning, dance and drama, music, art and craft, textiles, ceramics, life skills, cookery skills, and outdoor/community based activities. Morning and afternoon sessions are offered Monday to Friday, and an individual may attend any combination of sessions, from one half-day per day per week to full-time.

Outreach support is available for any day of the week and for any amount of time from two hours per week. Individuals use the service to support a variety of outdoor and community based activities, with a particular focus on life skills within the community.

Our services: Residential care and independent supported living
Our residential home, Ashlar House, can accommodate up to eight adults with autism. The aim of the service is to enable residents to live fulfilling lives. Residents access the resources of the New Mabgate and Grape Street bases as well as engaging in activities in the community. According to their ability and interests, residents are supported to look after their own domestic needs: shopping, cleaning, cooking, washing and ironing. Regular residents' meetings ensure all residents have a say in what happens in their home.

We also support one individual in an independent supported living placement.

Who can benefit from our services?
Our services are available to any adult with an autistic spectrum disorder. We take referrals from social services and other agencies, from parents and carers, and from individuals themselves. Everyone has a full assessment before starting to use our services. This is to ensure we can meet their needs and enable us to tailor activities to the individual's interests, sensory needs, ability, and specific needs relating to their autism.

The majority of people using our Vocational and Community services are resident in Leeds, with some coming from other local authorities within a reasonable travelling distance. At present, 92.8% of the people accommodated within our residential services are funded by Leeds, 7.2% funded by other local authorities.

During 2020/21, 20.3% of our service users were female and 1.5% of our service users were transgender male. Although the exact gender ratio is disputed, it is generally thought that women account for around 25% of people with an autistic spectrum condition. 13% of our service users during 2020-21 were from ethnic minorities. The 2011 Census found that 18.9% of people living in Leeds were from an ethnic minority.

It is important to the Trustees that service users are supported in meeting their individual spiritual needs. People of faith living within our residential services are supported to attend their chosen places of worship. People using our Vocational and Community services are supported to follow their chosen diets, including kosher diets.

In reviewing our aims and objectives, and in planning the expansion of our services, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. By providing high quality services for adults with an autistic spectrum condition, we help those individuals live fulfilling lives within the community. The benefit is not just to our client group and their families but also to the community as a whole.

Volunteers

From time to time, the charity makes use of the services of students on placement; we hosted 3 student placement from Health and Social Care and nursing during 2020-21. All 3 students said they would consider support work having had such positive experiences at LAS. There were 6 volunteers who had commenced their induction in March 2020, however due to COVID, were unable at that time to commence their volunteer work.

From November 2020 to April 2021, a volunteer with a background in retail, assisted us in the setting up and monitoring of our new online shop. She enjoyed her experience with us very much and only left to take up a full time, paid position with another charity.

Achievements and performance

The impact of the COVID 19 Pandemic is such that it has affected every aspect of the work undertaken by LAS. In order for the organisation to continue to provide essential support and keep our service users and staff safe, plans were put into place even before the lockdown in March 2020 began. Through careful management and the measures put in place, we had minimal cases, no fatalities and remained open throughout the pandemic. Our local authority has continued to support us financially and continued full payment of our fees. This has ensured the organisation remained viable, and helped us to retain staffing levels. Long periods of absence due to self-isolation protocols, have meant the redeployment of staff to our residential services in order to maintain safe staffing levels; this has hampered the ability of VACS to run at full capacity. Despite all the challenges, we have learned much from this ongoing experience and have been able to share that knowledge by offering peer support to other organisations. We also feel well equipped to deal with whatever the future holds for us.

Measures implemented include the following:

- The introduction of a rag rating in order to identify those service users in most need of support
- Creating staff bubbles in order to manage the safe movement of staff between services
- Stringent infection control measures
- PPE, use of and careful procurement and stock control in order to ensure adequate levels of appropriate PPE is maintained
- Frequent cleaning, sanitisation and decontamination of surfaces
- Regular temperature checks
- Social distancing measures

- Following national guidance and supporting service users to follow the guidance, including the creation of easy read guides to promote understanding
- Regular updates for staff, service users and families
- Updating of business continuity plans and creating strategies such as the 'Exit out of lockdown' plan
- Finding alternative ways of supporting people from home such as the use of 'Zoom'
- Regular wellbeing calls with those service users not receiving face to face support
- Office staff moved to home working
- Use of website and social media to keep people connected and informed

Throughout this incredibly difficult year, the staff have been working tirelessly and are to be congratulated for their resilience and unfailing dedication to the service and the people we support.

Vocational and Community Services
During 2020-21, 2 people left as they felt the service no longer met their requirements, whilst 5 new service users began accessing our services bringing the total number of people now receiving support to 70. Any decision made to accept new service users before current service users resume support, has been made on a carefully considered basis and urgency of need.

LAS has continued to support those with most need throughout the year, but we have also employed alternative means such as Zoom sessions and regular wellbeing checks for those not receiving face-to-face support. The need to create staffing bubbles, redeployment of staff to Ashlar House, people self-isolating and difficulty in recruitment has meant that we have had to cancel some support, but only when absolutely necessary.

The Introduction of an Activity Team, consisting of 'Activity Coordinator' and 2 Activity Development Workers, has played a central role in enhancing activities undertaken by service users and staff. As a dedicated team they have the time to research, develop and produce high quality activities to develop communication skills; practical/educational skills; manage sensory needs/emotions/behaviour, develop social understanding and coping strategies, to name but a few. The Activity Coordinator works closely with management, to identify areas of strength and need within the staff team, and provides additional coaching and training if required. The team have played a vital role in keeping people connected, and encouraged inclusion with the virtual walk, which was undertaken by many people unable to access the service due to COVID restrictions. The team have produced activity packs, taken part in live streaming, created instructional videos, all as a way of keeping in touch with people.

Plans to refurbish our Mabgate base have been put on hold due to the lockdown, following the easing of restrictions the demands upon building services has been such that it has been incredibly difficult to obtain quotes for work. However it has provided us with the opportunity to re-think some of our plans which have changed in some part due to COVID.

Despite the many challenges, creativity excelled to ensure our service users continued to realise many achievements, including:

- Many people enjoyed a trip to Go Ape when restrictions were eased, enjoying the outdoors and being challenged to walk high among the trees
- One service user decided he would undertake a sponsored 'No KFC' for the month of January to raise funds and lose weight - a brilliant achievement. He also took inspiration from Captain Tom and decided to do his own walk for LAS doing 100 laps of the car park
- One of our bases held a socially distanced 'Sports Day' - a great way to have fun and keep fit
- Treasure Hunts were held at all sites - another great way to engage people in physical activity and fun
- One service user was successfully introduced to WhatsApp video calls as a way to access support when he had to self-isolate, Zoom had previously failed with him as he struggled to work it without support

- Two of our service users with a love of Lego, had the opportunity to go to the Lego store when restrictions eased; the model of Iron Man was a particular favourite
- One service user made a cooking tutorial to be viewed by others
- In base and Zoom quizzes, created and facilitated by service users
- One service user enjoyed a trip to Scarborough during the easing of restrictions; he was even brave enough to have a paddle
- Two service users moved in together and formed a very supportive friendship - a fantastic outcome for them both
- Finding outdoor activities much closer to home due to travel restrictions such as bike rides along the canal, visits to nearby parks and urban woods
- Service users spent time finding ways to improve surroundings at sites with lots of new planting to enhance surroundings, as people were spending more time than usual there
- Socially distanced BBQ's at all sites
- Lots of decorations made and sites decorated for holidays such as Christmas, Easter and Halloween!

The resolve shown by our staff and service users is exemplary; it is through the dedication of staff many individuals have continued to achieve positive outcomes during restrictive circumstances. Credit has to be given for the way in which service users and staff have adapted to these ever changing times.

Residential services
The number of residents at Ashlar House, which can accommodate eight people, was seven during 2020-21 The service also continues to support one resident in independent supported living in his own home.

The Interim Care Manager, originally with us for a three month period, remained with us throughout the year. She not only provided much needed stability, significantly improving our CQC rating last year, but steered residential services through the pandemic. She has been an amazing support to service users, families, staff and the organisation as a whole.

Thankfully, we have managed to keep COVID out of Ashlar House due, in no small part, to the stringent protocols put in place and adhered to by all concerned. Although it has been an tremendously testing time, self-isolation procedures, staffing bubbles and the redeployment of staff, along with rigorous infection control measures, have ensured residents and staff alike have been kept as safe as possible.

The planned closure of Ashlar House, delayed by over a year due to the pandemic, now looks likely to take place by the end of 2021. We have continued to work closely with LCC, Mencap and Golden Lanes to identify properties suitable for the move. Two have been identified and the purchase of one property on the Carr Manors, the other on Gipton Wood Avenue, look set to be complete in time for the closure which will include some refurbishment on both properties. It is envisaged that some Ashlar House staff will move over to the new service which will provide some familiarity and continuity for residents. Staff not moving to the new service will either continue to provide support to our ISL service or transfer to VACS. The delay has caused some anxieties with residents and we have worked hard to provide reassurances to them and their families alike, always with the best interests of the people we support at the forefront of our actions.

Despite the many challenges, creative thinking ensured that people were still able to enjoy and achieve positive outcomes, learning new skills along the way, including:

- Ashlar Restaurant – during lockdown it was not possible to enjoy visits to a restaurant, therefore the flat dining room became the place to enjoy a meal out. Table linen, staff waiting on tables, the odd bottle of wine, made these nights a real occasion, residents enjoying different meals including Steak Night, Curry Night, and Pizza Night depending upon their choice of restaurant.
- One resident who enjoys a daily visit to a coffee shop for a Cappuccino was still able to do so during lockdown, posh cappuccino sachets and a special cup ensured he was still able to enjoy his daily coffee. Once lockdown eased a little, he enjoyed visits to the drive through for his drink.

- Residents unable to either visit or receive visits from family used FaceTime and Zoom to connect with them; one person particularly enjoyed story reading sessions with his family.
- During the easing of lockdown, one service user was able to enjoy his love of trains travelling to Bradford, Harrogate and Keighley
- As holidays were not possible, residents enjoyed days out to local places such as Otley, Ripon and Burnsall
- The beautiful gardens at Ashlar were enjoyed, particularly on sunny days, when it was not possible to travel; a Treasure Hunt and picnics in the garden encouraged people outside to enjoy the sunshine and physical activity.

Training and Consultancy
Training and consultancy has taken a back seat this year. Our CEO facilitated an online training session for parents/carers in April 2020, and a couple of sessions for medical students. More recently he has also provided advice to NHS Charities around good practices which has the potential to develop into a future training provision.

Partnership and Development
The new website which had launched during the last financial year, provided us with the opportunity to launch our online shop. This has provided us with a platform to sell pottery items, handmade by our staff and service users, in addition to merchandise such as hoodies, mugs and pens. The online shop is a work in progress and we are in the process of creating a strategy for development.

Visits to the website increased significantly during the year; it has provided us with a platform to share lots of information, in particular, COVID 19 resources, 37 pages of content were viewed 1724 times, 106 wellbeing articles were viewed 1525 times and 75 news articles have been viewed 1651 times.

National Lockdown prevented us from hosting many planned events. The Leeds Autism Show 2020 due to take place in June 2020 was cancelled, Leeds Market Easter stall and Race night fundraiser, were also cancelled. The Autism Friendly event at Go Ape Temple Newsome was postponed.

Relaxed restrictions during October 2020, meant we were able to coordinate a group trip to the tree top adventure course at Go Ape Temple Newsam. The COVID safe outdoor activity was enjoyed by all who attended, with great feedback from both staff and service users.

During January 2021 a virtual walk took place and enabled anyone who wanted to join in the walk to participate. The activity team kept a record of the number of miles walked, tracked progress daily, and shared photos with everyone virtually. It was a great success and kept people connected with the feeling they were working together with a joint aim.

In spite of the constraints of lockdown, people showed great ingenuity, and were inventive in ways they could fundraise including:

- Virtual Walk Fundraising Challenge - £770 raised
- Michael's No Chickanuary Challenge - £150.50 raised
- Meg & Liv's Dry January - £ 597.70 raised
- Michael's 100 Challenge for Captain Tom £392.50 raised

The use of social media has been invaluable in allowing LAS to share information to a much wider audience. Not only have we been able to communicate information regarding the pandemic such as government guidance, the tier system, lockdown easy read guides etc., but also mental health material which has been especially important to everyone whilst we have been living under such exceptional and strange times.

A special thanks must go to all our supporters for their generosity, support and for directing their efforts to LAS during this extremely difficult period.

Support Services

Support services include Finance, HR, Partnership and Development, Senior Management Support, IT, Health and Safety and Administration. These services are a fundamental part of ensuring our practices are carried out to the highest standards of integrity. All support staff have been working from home throughout the pandemic, providing much needed support to our front line services, and coping with the increased workload created.

Some changes to Support Services include:

In order to provide additional support to HR and the Partnership and Development Officer, the Admin Assistant increased hours from 15 to 22.5.

The pandemic highlighted the need for a VACS Schedule post to cope with the many changes to the rota occurring on a daily basis due to self-isolation, sickness, working in bubbles, etc. Initially this was an interim post however, this has since been made a permanent post due to its success in dealing with the changes.

The HR team have been exceptional in coping with many changes, putting into place many new systems to cope with staffing issues which have arisen from the pandemic. LAS continues to undergo the same challenges with recruitment as most others in Social Care; the recruitment and retention of staff continues to be problematic. The Finance team ensured the procurement of appropriate PPE and monitored stock levels to ensure staff have the safety equipment needed to carry out their duties; additional monitoring of sick pay, self-isolation pay, etc., has also added to the increased workload. Senior Management Support has provided assistance to the increased workload of the senior management team.

The HR Team and Finance departments have had additional pressures, and have had to incorporate many duties into their already busy schedule including, but not limited to:

- Wellbeing checks with increased number of staff either sick or self-isolating
- Monitoring of self-isolation and COVID related sickness periods and pay information
- Monitoring increased number of instances of sickness
- Contacting staff re. required shifts at short notice
- Created new absence reporting system for Ashlar House
- Creating of new recruitment protocols and digital induction protocols
- Embedded a medication champion to assist with staff training, coaching and reviews
- Creating and monitoring of working from home processes
- Updated lone worker procedures
- Launched the use of Zoom and Teams across the organisation
- Assisted with the vaccination rollout
- Assisted with regular testing at Ashlar House
- Created and distributed COVID 19 medical screening questionnaires
- Conducting contact tracing when positive results are recorded
- Updated and created easy to follow processes for all HR functions
- Creation of PPE log, monitoring and procurement

Plans for the future include

- More volunteer opportunities
- Embed mental health champions, providing peer mental health support staff
- Embed digital champion
- Embed training champion
- Embed Team Teach champions to help on site with Team Teach issues
- Restructure following the closure of Ashlar House

- Upskill Managers, enrol them on ILM level 5, more engagement in people management and enhance employee engagement
- Creation of an additional HR Officer role and creation of a more robust absence management system and improved monitoring

Maintaining the quality of our services
Staff training continues to be a priority for the Trustees. All staff receive autism awareness training and, as appropriate, training in specific techniques used when working with people with autism. All staff attend regular refresher training in Team Teach Positive Behaviour Management, which is delivered internally.

Financial review
The net movement in funds for the year amounted to a £115,807 surplus (2020: £20,274 deficit), none of which related to restricted funds, and reflects the increase in fees and daycare provision provided by Leeds Autism Services. The financial position of the charity is satisfactory.

Sources of funding
Our principal source of funding is the fees charged for services. Fees are paid, directly or indirectly, by local or national government. In 2020-21, 98% of our income came from fees (excluding the nominal value of donated facilities).

Reserves policy
The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between three and six months of expenditure, which equates to between £586k and £1,172k in general funds. At this level, the Trustees believe they would be able to continue the operations of the charity in the event of a void at the residential home or any other temporary decline in the charity's net income stream.

At 31 March 2021, the charity had £584,439 (2020: £459,417) in free reserves, after deducting designated funds and fixed assets.

At present, the free reserves fall below the target range. The trustees will review the policy annually.

Risk management
Leeds Autism Services has a comprehensive set of policies and procedures to manage the various risks to which the charity is exposed. Health and Safety risks are reviewed by specialist independent consultants, PIB (formerly DE Ford) Risk Management. Financial and business risks are reviewed annually by the Trustees, Chief Executive Officer, Chief Financial Officer and Care Operations Officer as part of the process of preparing the annual business plan.

Vocational and Community Services

Plans for future periods
As reported last year, the Covid-19 outbreak and subsequent lockdown has had a massive impact on businesses and charities across the UK. It has affected all sectors, and everyone has had to adapt and make changes to how they live and work, LAS is certainly no exception.

As restrictions ease and the vaccination programme progresses, we will look to introduce support on a gradual approach, giving priority to those with most urgency of need. However, it is unlikely we can look at providing pre-pandemic levels of support until the closure of Ashlar House has taken place, due to the redeployment of VACS staff to Ashlar to ensure safe staffing levels.

Although a couple of people have decided not to resume support with LAS, and one or two others are returning on reduced care packages, we have a waiting list of people to assess and do not foresee any decline in the hours of support we provide, in fact quite the opposite.

We hope to return to full capacity levels by the end of the year, albeit by a gradual approach in order to prevent people feeling 'overwhelmed' as buildings get busier. We are also keen to retain some degree of remote support, particularly for those people with a risk of going back into digital exclusion. We also hope to continue supporting more people on an outreach basis, and the possibility of introducing room/slot bookings in order to comply with indoor social distancing measures should they continue.

We are continuing with Office 365 Integration, the use of MS Planner is now an integral part of our working practices and have introduced many MS Teams as an interactive platform on which to share and disseminate information throughout the organisation. The use of Teams and Zoom has enabled us to continue to engage with our stakeholders - the AGM being held over Zoom last year. As this proved to be successful, we will be utilising this is in the future to give people who may not be able to attend in person, the opportunity to join meetings digitally.

The demands of keeping the service open and safe and the delays of the closure of Ashlar House have slowed down some of our strategic development. Once complete however, we plan to step up a pace with projects such as the telephone hotline, which will take priority as enquiries received regularly via the website have highlighted the need for such a service.

Our hopes to provide service user volunteering opportunities within the organisation is coming to fruition; one of our service users who has already assisted with the editing of LAS Newsletters, is shortly to commence a volunteering position assisting with the online shop. We hope to provide more vocational opportunities as restrictions continue to ease. We have also been working with other organisations on making their HR policies more autism and neuro-diverse which will also provide more volunteering opportunities.

Following the closure of Ashlar House, a restructure is planned; this will allow us to lay the foundations required for successful growth and development as outlined in the 5-year post pandemic plan. We will be taking advice on the legal implications following which, a financial analysis will be undertaken.

Plans are underway to create a more robust absence management system; the addition of a HR Officer will provide us with additional resources to undertake this task. The focus will also be on the recruitment and retention of staff however, pay remains a challenge within the sector and until we are able to offer more competitive rates of pay, it will remain this way.

We will continue to look for additional funding and have plans to approach the local authority for an uplift, although this may not be until 2022-23 due to the local authority budget shortfall. We have undertaken an impact report which will support our claim for an uplift.

The website, which has been a vital tool throughout the last 12 months, is undergoing improvements following consultation with the designers.

The refurbishment of Mabgate will go ahead this year; the work will be undertaken on a room by room basis in order to cause the least disruption to services. As we have now managed to obtain some quotes, the gym will be the first to undergo renovation providing a warmer, more useable space.

Residential services

As reported last year, the plans for a new service provider to provide support and housing to residents of Ashlar House within in the coming year, were put on hold due to the COVID-19 Pandemic. However, the purchase of two properties by Golden Lane Housing is now underway and it is hoped that completion of both properties will be realised by early August. Refurbishment of the properties is estimated to take between 6-8 weeks to complete, meaning the estimated closing date is likely to be late September. This has now been delayed until the end of 2021/January 2022

LAS are working closely with Mencap, the new service provider, to ensure a smooth transition for residents into their new homes. A virtual tour of the new properties will be made available to share with residents and their families, alongside social stories to assist with the process.

Consultations with staff have begun regarding the closure and risk of redundancy. Mencap have started recruitment for the new service and staff based at Ashlar House have been asked to apply for roles with them if they wish to continue supporting the current residents; for those who do not wish to transfer, alternative employment will be offered within VACS.

Until the move, the Mabgate Manager will act as Interim Manager following the departure of the previous external Interim Manager. The focus is to support people, keeping them safe and healthy, and ensuring there are detailed and well-researched plans in place for a smooth transition into the new service and home.

Following the closure of Ashlar House, the single residency ISL setting, will fall under VACS, and will be managed by the Mabgate Manager who has submitted an application for the regulated activity of personal care.

Respite Services
There are no plans to offer respite services during 2021-22.

Training and Consultancy
We will continue our involvement with several partnership groups and continue to work with other organisations in helping them make their processes more autism and neurodiverse.

Despite COVID and lockdown, we managed to offer one training session to parents and carers digitally, and plan to offer more courses in the future.

Fundraising
Our general approach is to raise funds ourselves and not to use third parties. We use techniques that are ethical, legal, do not inconvenience the public, and are not detrimental to our good name or standing in the local community. We do not use general solicitation techniques by telephone or door-to-door, and all fundraising activities undertaken follow the Fundraising Regulators Code of Fundraising Practice. We have received no complaints about fundraising during the year.

The new website offered us the platform for an online shop and, a three-year strategy for the shop has been agreed. The website has enabled LAS to engage with a much wider audience, which has been crucial in enabling us to distribute information to our stakeholders and the wider community.

Due to our responses to the pandemic, our plans and priorities have been delayed and remain much the same as last year and include:

- Undertake a planned closure of Ashlar House
- Undertake refurbishments at our Mabgate base - these have been somewhat put on hold and revised due to the pandemic however, plans are underway for some work to take place as soon as possible
- Approach the local authority with regards to funding levels
- Secure funding for, and facilitate, an 'advice line'
- Appoint an additional HR Officer and create a more robust absence management program
- Investigate accredited educational programmes which will allow the people we support to develop their skills and knowledge, and gain recognised qualifications
- Explore the potential of acquiring new properties, so that we can operate at a higher capacity, whilst maintaining social distancing measures
- Undertake an organisational restructure

Structure, governance and management

Governing documents
Leeds Autism Services (LAS) is a charitable company limited by guarantee, incorporated on 1 June 1995 and registered as a charity on 13 July 1995. Our governing documents are therefore the Company Memorandum and Articles of Association.

The Trustees, who are also the Directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D Thomson
Mr I Cant
Mr T Sheppard
Mr G Bennett
Mr T Britton
Ms R Sheldrake

Appointment of Trustees
All Trustees are also Directors of the company for the purposes of company law. In accordance with the Articles of Association, one third of Directors retire by rotation at each Annual General Meeting. Retiring Directors are eligible for immediate re-election. New Directors may be appointed at any time by the existing Directors, provided the total number of Directors does not exceed nine. New Directors retire at the Annual General Meeting following their appointment and may then be re-elected.

All Trustees give their time voluntarily and receive no benefit from the charity. Any expenses reclaimed by Trustees from the charity are set out in note 9 to the financial statements.

Recruitment of Trustees
New Trustees are recruited and co-opted onto the Board by the existing Trustees. The Trustees have an ongoing commitment to seeking out individuals who could strengthen the Board and bring complementary skills to the team. The charity has advertised for new Trustees in our newsletter and on our website.

Induction and training of Trustees
The induction programme for new Trustees includes a formal briefing on the role and responsibilities of Trusteeship and the structure and governance of the charity, an introduction to the day-to-day work of the charity and new Trustees are given tours of the New Mabgate and Grape Street bases, and of our residential home, Ashlar House.

The ongoing training needs of Trustees are regularly reviewed by the Board.

Organisation structure
The Board of Trustees is responsible for setting the strategic direction of the charity and for overseeing the work of the management team. The management team has day-to-day responsibility for running the services provided by the charity. The Board meets every two months to review the finances of the charity, any management issues arising from the previous period, and future plans. Members of the management team, including the Chief Executive Officer, Chief Financial Officer and Care Operations Manager, attend the meeting and present reports on their areas of responsibility.

The Board as a whole is responsible for approving the accounts, agreeing the annual business plan, and making major strategic decisions. Individual Trustees have taken on specific responsibilities to support and oversee the work of the management team. One Trustee make regular, structured, audit visits to Ashlar House. The other Trustees are responsible for supporting the management team with business development, finance, training, and on specific projects as outlined in the annual business plan.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees consider the Chief Executive Officer, Chief Financial Officer and Care Operations Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity, and running and operating the charity on a day-to-day basis.

Salary scales for all grades of staff and management positions have historically been allied to West Yorkshire Social Services scales and where our financial situation allows, an increase has been awarded in line with national inflation figures. The pay of the Charity Senior Management team is reviewed annually and is normally increased in accordance with average earnings.

Auditor

The auditors, Garbutt & Elliott Audit Limited, are deemed to be re-appointed annually under section 487(2) of the Companies Act 2006.

Small Company Rules

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees

Mr I Cant
Trustee
Dated: 25 Nov 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Leeds Autism Services for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and 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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

LEEDS AUTISM SERVICES

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LEEDS AUTISM SERVICES

Opinion

We have audited the financial statements of Leeds Autism Services (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its income and expenditure, 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF LEEDS AUTISM SERVICES

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' Report, which includes the directors' 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 included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF LEEDS AUTISM SERVICES

Extent to which the audit was considered capable of identifying irregularities, including fraud

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the Trustees and other management, and from inspection of the charity's regulatory and legal correspondence. We discussed with the Trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance during the audit.

The charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation, pensions legislation, taxation legislation and further laws and regulations that could indirectly affect the financial statements, comprising safeguarding, environmental, health and safety and employment legislation, and, in the current climate, Covid regulations.

We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charity to commit fraud. Our risk assessment procedures included: enquiry of Trustees and other management to understand the high level policies and procedures in place to prevent and detect fraud, reading Board minutes and considering performance targets and incentive schemes in place for management. We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As a result of these procedures we identified the greatest potential for fraud in the following areas:
- income recognition and in particular the risk that income is recognised in the wrong reporting period; and

- subjective accounting estimates.

Both fraud risks arise due to a potential desire to present weaker results in order to secure additional funding. As required by auditing standards we also identified and addressed the risk of management override of controls.

We performed the following procedures to address the risks of fraud identified:
- identifying and testing high risk journal entries through vouching the entries to supporting documentation;

- assessing significant accounting estimates for bias; and

- testing the recognition of income and in particular that it was appropriately recognised or deferred.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF LEEDS AUTISM SERVICES

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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jessica Lawrence (Senior Statutory Auditor)
for and on behalf of Garbutt & Elliott Audit Limited .....

Chartered Accountants
Statutory Auditor

33 Park Place
Leeds
LS1 2RY

LEEDS AUTISM SERVICES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:					
Donations and non-performance related grants	3	83,529	8,103	91,632	67,911
Charitable activities	4	2,358,985	-	2,358,985	2,278,382
Other trading activities		1,854	-	1,854	6,010
Other income		9,123	-	9,123	7,359
Total income		2,453,491	8,103	2,461,594	2,359,662
Expenditure on:					
Raising funds	5	5,896	-	5,896	16,117
Charitable activities	6	2,329,801	9,263	2,339,064	2,364,596
Total expenditure		2,335,697	9,263	2,344,960	2,380,713
Net incoming/(outgoing) resources before transfers		117,794	(1,160)	116,634	(21,051)
Gross transfers between funds		(1,160)	1,160	-	-
Net income/(expenditure) for the year		116,634	-	116,634	(21,051)
Other recognised gains and losses					
Actuarial (loss)/gain on defined benefit pension schemes		(827)	-	(827)	777
Net movement in funds		115,807	-	115,807	(20,274)
Fund balances at 1 April 2020		764,873	-	764,873	785,147
Fund balances at 31 March 2021		880,680	-	880,680	764,873

The statement of financial activities includes all gains and losses recognised in the year.

A fully detailed Statement of Financial Activities for the year ended 31 March 2020 is shown at note 22.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LEEDS AUTISM SERVICES

BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	11		296,241		305,456
Current assets					
Debtors	12	219,442		151,794	
Cash at bank and in hand		589,138		523,682	
		808,580		675,476	
Creditors: amounts falling due within one year	14	(149,731)		(128,733)	
Net current assets			658,849		546,743
Total assets less current liabilities			955,090		852,199
Creditors: amounts falling due after more than one year	15		(74,410)		(87,326)
Net assets			880,680		764,873
Income funds					
Unrestricted funds			880,680		764,873
			880,680		764,873

The notes on pages 21 to 34 form part of these financial statements.

The financial statements were approved by the Trustees on .....

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Mr I Cant
Trustee

Company Registration No. 03063465

LEEDS AUTISM SERVICES

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from operations	**21**		78,736		19,816
Investing activities					
Purchase of tangible fixed assets		(5,009)		-	
Net cash used in investing activities			(5,009)		-
Financing activities					
Repayment of bank loans		(8,271)		(8,582)	
Net cash used in financing activities			(8,271)		(8,582)
Net increase in cash and cash equivalents			65,456		11,234
Cash and cash equivalents at beginning of year			523,682		512,448
Cash and cash equivalents at end of year			589,138		523,682

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

Leeds Autism Services is a private company limited by guarantee incorporated in England and Wales. The registered office is 28 Grape Street, Hunslet, Leeds, West Yorkshire, LS10 1BX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees have considered all factors, including Covid-19 and the wider economy, as part of their assessment of going concern. Although the current economic climate creates both cashflow and profitability risks for the charity, the trustees believe on balance that they have sufficient resources to enable trading to continue for a period of at least one year from the date of approval of the financial statements, on the basis of information currently available to them as at the point of approving these. Accordingly, these financial statements have been prepared on the going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised in the Statement of Financial Activities ('SOFA') when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised in the SOFA on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities ("SoFA") when receivable.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

1 Accounting policies **(Continued)**

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been prepared to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised in expenditure in the period of receipt. This is included when receivable and the amount can be measured reliably by the charity.

1.5 Expenditure

Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs, included in support costs, include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements and are allocated to charitable activities.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 4.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line
Leasehold improvements	10 to 33% Straight line
Fixtures and fittings	25 to 33% Straight line
Motor vehicles	25% Straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1 Accounting policies **(Continued)**

1.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

Leeds Autism Services is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The company contributes to the Pensions Trust's Growth Plan. The Plan is a multi-employer pension plan. It is not possible in the normal course of events to identify on a reasonable and consistent basis the charity's share of underlying assets and liabilities.

Each year the company pays an amount to the Pensions Trust in respect of the estimated deficit on the defined benefit part of the plan.

Additionally the charity contributes to individual employees' defined contribution schemes. The cost of the contributions is charged to the income and expenditure account in the period to which they relate.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Defined benefit pension scheme

The charity is a member of a multi-employer defined benefit scheme. The charity has recognised its liability under the deficit recovery plan at fair value which is based on the recommendations of the scheme actuary. The actuary uses certain critical assumptions, such as discount rate, mortality and expected rates of return when setting the deficit recovery plan for the scheme at each triennial review.

3 Donations and non-performance related grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	25,226	-	25,226	22,911
Non-performance related grants	13,303	8,103	21,406	-
Donated goods and services	45,000	-	45,000	45,000
	83,529	8,103	91,632	67,911

Donated services and facilities represent the residential property used by the charity which is owned by Leeds Federated Housing Association. The estimated annual value of the accommodation provided rent free is £45,000 (2020: £45,000) and has been included in donations and legacies. The same amount is included in charitable expenditure.

The Charity benefits greatly from the involvement and enthusiastic support of a number of volunteers, details of which are given in our annual report. In accordance with FRS 102 the economic contribution of volunteers is not recognised in the accounts.

4 Charitable activities

	2021	2020
	£	£
Residential Care and Independent Supported Living fees	833,263	796,091
Daycare fees	1,249,848	1,247,253
Outreach fees	275,874	235,038
	2,358,985	2,278,382

All income from charitable activities in the current and previous financial year is unrestricted

5 Raising funds

	2021	2020
	£	£
Seeking donations, grants and legacies	5,896	16,117

All expenditure on raising funds in the current and previous financial year is unrestricted.

6 Charitable activities

	Residential services 2021	Daycare services 2021	Total 2021	Residential services 2020	Daycare services 2020	Total 2020
	£	£	£	£	£	£
Staff costs	395,041	809,612	1,204,653	367,655	765,618	1,133,273
Depreciation	2,970	11,254	14,224	3,546	17,311	20,857
Temporary staff	207,471	9,555	217,026	175,983	140,020	316,003
Recruitment costs	-	5,713	5,713	5,657	33,789	39,446
Premises costs	68,665	28,334	96,999	69,792	32,381	102,173
Utilities	12,678	12,322	25,000	12,963	14,272	27,235
Insurance	3,447	13,789	17,236	3,125	12,497	15,622
Cleaning and laundry	16,663	46,581	63,244	6,782	26,095	32,877
Food	14,004	1,845	15,849	14,333	3,606	17,939
Repairs and renewals	6,237	8,712	14,949	8,534	32,620	41,154
Travel	2,206	9,917	12,123	1,741	19,395	21,136
Service users' activity costs	-	5,366	5,366	-	21,831	21,831
Training	1,400	26,287	27,687	3,987	24,533	28,520
Sundry costs	894	2,131	3,025	192	5,194	5,386
Mortgage interest	-	2,552	2,552	-	3,372	3,372
Subscriptions and accreditation	2,707	10,925	13,632	2,996	8,987	11,983
	734,383	1,004,895	1,739,278	677,286	1,161,521	1,838,807
Share of support costs (see note 7)	116,983	467,931	584,914	103,952	415,809	519,761
Share of governance costs (see note 7)	2,974	11,898	14,872	2,021	4,007	6,028
	854,340	1,484,724	2,339,064	783,259	1,581,337	2,364,596
Analysis by fund						
Unrestricted funds	845,077	1,484,724	2,329,801	783,259	1,581,337	2,364,596
Restricted funds	9,263	-	9,263	-	-	-
	854,340	1,484,724	2,339,064	783,259	1,581,337	2,364,596

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	520,447	-	520,447	451,970	-	451,970
Payroll charges	9,229	-	9,229	9,011	-	9,011
Interest cost - unwinding discount	644	-	644	440	-	440
HR and H&S consultancy	8,421	-	8,421	9,139	-	9,139
Printing and stationery	20,368	-	20,368	16,072	-	16,072
Telephone and postage	11,880	-	11,880	9,777	-	9,777
Equipment servicing and rentals	7,401	-	7,401	8,510	-	8,510
Office furniture and equipment	42	-	42	497	-	497
IT support	5,403	-	5,403	13,059	-	13,059
Bank charges	1,079	-	1,079	1,286	-	1,286
Audit and accountancy fees	-	14,872	14,872	-	6,028	6,028
	584,914	14,872	599,786	519,761	6,028	525,789

8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:	2021	2020
	£	£
Audit costs	4,535	3,325
Accountancy services	2,230	2,125

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Additionally, none of the trustees received any reimbursed expenses during the year (2020: no trustees).

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	79	76

Employment costs	2021 £	2020 £
Wages and salaries	1,569,282	1,451,574
Social security costs	115,387	97,889
Other pension costs	40,431	35,780
	1,725,100	1,585,243

No employee earned £60,000 or more during the year (2020: no employee).

The charity also employed temporary agency staff during the year at a cost of £217,026 (2020: £316,003) as shown in note 6 to the financial statements.

The key management personnel of Leeds Autism Services are the Trustees, the Chief Executive Officer, Chief Finance Officer, Care Operations Manager (2020: the Trustees, the Chief Executive Officer, Deputy Chief Executive Officer, Finance Officer and HR Manager). The aggregate employment benefits, including employer's national insurance and pension contributions of the key management personnel of the charity were £127,321 (2020: £150,367).

11 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2020	365,979	39,169	45,394	39,024	489,566
Additions	-	-	5,009	-	5,009
At 31 March 2021	365,979	39,169	50,403	39,024	494,575
Depreciation and impairment					
At 1 April 2020	70,268	39,169	39,982	34,691	184,110
Depreciation charged in the year	5,856	-	5,398	2,970	14,224
At 31 March 2021	76,124	39,169	45,380	37,661	198,334
Carrying amount					
At 31 March 2021	289,855	-	5,023	1,363	296,241
At 31 March 2020	295,711	-	5,412	4,333	305,456

Freehold land of £73,996 (2020: £73,996) is not depreciated.

12 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	134,074	124,687
Other debtors	67,747	9,681
Prepayments	17,621	17,426
	219,442	151,794

13 Loans and overdrafts

	2021	2020
	£	£
Bank loans	66,957	75,228
Payable within one year	10,614	10,619
Payable after one year	56,343	64,609

Amounts included above which fall due after five years:

Payable by instalments	12,596	20,348

13 Loans and overdrafts **(Continued)**

Bank borrowings constitute a loan of £250,000 which was obtained from Unity Trust Bank plc in the year to March 2008 to be repaid over 20 years at an interest rate of 2% above bank base rate. The loan is secured by a first legal charge over the premises at 16 Church Road, Armley, Leeds.

14 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Bank loans	13	10,614	10,619
Other taxation and social security		23,450	23,360
Trade creditors		12,147	29,206
Other creditors		97,400	59,605
Pension scheme deficit obligations	16	6,120	5,943
		149,731	128,733

15 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans	13	56,343	64,609
Long term pension scheme deficit obligations	16	18,067	22,717
		74,410	87,326

16 Retirement benefit schemes

Defined contribution scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activity in respect of defined contribution schemes was £40,431 (2020: £35,780).

Defined benefit scheme

The charitable company participates in The Pensions Trust Growth Plan, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charitable company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. In accordance with Charities SORP (FRS102) it therefore accounts for it by providing for the present value of all contribution to make good the deficit.

16 **Retirement benefit schemes** **(Continued)**

Present Value of Obligation

	2021	2020	2019
	£	£	£
Present value of obligation	24,188	28,660	34,767

Reconciliation of Opening and Closing Provision

	2021	2020
	£	£
Provision at the start of the year	28,660	34,767
Unwinding of discount	644	440
Deficit contribution paid	(5,943)	(5,770)
Actuarial re-measurements:		
– impact of any change in assumptions	827	(777)
Provision at end of year	24,188	28,660
Amounts falling due within one year (Note 14)	6,121	5,943
Amounts falling due after more than one year (Note 16)	18,067	22,717
	24,188	28,660

Income and Expenditure Impact

	2021	2020
	£	£
Interest expense	644	440
Actuarial re-measurements:		
– impact of any change in assumptions	827	(777)

Deficit Contributions Schedule

The following schedule details the future deficit contributions agreed between the charity and the scheme. These contributions have been used to derive the charity's balance sheet liability applying the discount factor noted below:

16 Retirement benefit schemes **(Continued)**

	2021 £	2020 £	2019 £
Year 1	6,121	5,943	5,770
Year 2	6,305	6,121	5,943
Year 3	6,494	6,305	6,121
Year 4	5,574	6,494	6,305
Year 5	-	5,574	6,494
Year 6	-	-	5,574

Assumptions

	2021 % per annum	2020 % per annum	2019 % per annum
Rate of discount	0.66	2.53	1.39

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	21,714	29,599
Between two and five years	3,646	25,360
	25,360	54,959

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

19 Restricted funds

	Movement in funds				
	Balance at 1 April 2020	Income	Expenditure	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Covid ICF Grant	-	8,103	(9,263)	1,160	-

Purpose of restricted funds:

During the year the charity was awarded a grant of £8,103 from the Adult Social Care Infection Control Fund for the provision of social care to adults. This was primarily utilised to cover the wages of staff involved in the provision of care.

20 Analysis of changes in net funds

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	523,682	65,456	589,138
Loans falling due within one year	(10,619)	5	(10,614)
Loans falling due after more than one year	(64,609)	8,266	(56,343)
	448,454	73,727	522,181

21 Cash generated from operations

	2021	2020
	£	£
Surplus/(deficit) for the year	116,634	(21,051)
Adjustments for:		
Depreciation of tangible fixed assets	14,224	20,857
Difference between pension charge and cash contributions	(5,300)	(5,330)
(Increase)/decrease in debtors	(67,648)	5,979
Increase in creditors	20,826	19,361
Cash generated from operations	78,736	19,816

22 **Comparative Statement of Financial Activities**

	Unrestricted funds £	Total 2020 £
Income from:		
Donations and non-performance related grants	67,911	67,911
Charitable activities	2,278,382	2,278,382
Other trading activities	6,010	6,010
Other income	7,359	7,359
Total income	2,359,662	2,359,662
Expenditure on:		
Raising funds	16,117	16,117
Charitable activities	2,364,596	2,364,596
Total expenditure	2,380,713	2,380,713
Gross transfers between funds	-	-
Net expenditure for the year/ **Net expenditure**	(21,051)	(21,051)
Actuarial gain on defined benefit pension schemes	777	777
Net movement in funds	(20,274)	(20,274)
Fund balances at 1 April 2019	785,147	785,147
Fund balances at 31 March 2020	764,873	764,873