

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

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<b>Trustees</b>	Mr D Thomson Mr I Cant Mr T Sheppard Mr G Bennett Mr T Britton Ms R Sheldrake	
<b>Secretary</b>	Mr D Thomson	
<b>Senior Management Team</b>	Peter Hughes Tracie Jordan Katie Turner	Chief Executive Officer Chief Finance Officer Care Operations Manager
<b>Charity number</b>	1047981	
<b>Company number</b>	03063465	
<b>Principal and registered address</b>	28 Grape Street Hunslet Leeds LS10 1BX	
<b>Auditor</b>	Garbutt & Elliott Audit Limited 33 Park Place Leeds LS1 2RY	
<b>Bankers</b>	Unity Trust Bank plc 4 Brindleyplace Birmingham B1 2HB  Lloyds Bank plc 3rd Floor Citymark 150 Fountain Bridge Edinburgh EH3 9PE	

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# LEEDS AUTISM SERVICES

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# LEEDS AUTISM SERVICES

## CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

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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 our 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

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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.

# LEEDS AUTISM SERVICES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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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

# LEEDS AUTISM SERVICES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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- 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

# LEEDS AUTISM SERVICES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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- 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.



# LEEDS AUTISM SERVICES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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- 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.

# LEEDS AUTISM SERVICES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 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

# LEEDS AUTISM SERVICES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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- 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.

# LEEDS AUTISM SERVICES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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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 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.

# LEEDS AUTISM SERVICES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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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

# LEEDS AUTISM SERVICES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 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.

# LEEDS AUTISM SERVICES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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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



# **LEEDS AUTISM SERVICES**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2021**

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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

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### 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.

# LEEDS AUTISM SERVICES

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF LEEDS AUTISM SERVICES

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### **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.

# LEEDS AUTISM SERVICES

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF LEEDS AUTISM SERVICES

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### **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.

# LEEDS AUTISM SERVICES

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF LEEDS AUTISM SERVICES

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### 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 £
<b><u>Income from:</u></b>					
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
<b>Total income</b>		<b>2,453,491</b>	<b>8,103</b>	<b>2,461,594</b>	<b>2,359,662</b>
<b><u>Expenditure on:</u></b>					
Raising funds	5	5,896	-	5,896	16,117
Charitable activities	6	2,329,801	9,263	2,339,064	2,364,596
<b>Total expenditure</b>		<b>2,335,697</b>	<b>9,263</b>	<b>2,344,960</b>	<b>2,380,713</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>117,794</b>	<b>(1,160)</b>	<b>116,634</b>	<b>(21,051)</b>
Gross transfers between funds		(1,160)	1,160	-	-
<b>Net income/(expenditure) for the year</b>		<b>116,634</b>	<b>-</b>	<b>116,634</b>	<b>(21,051)</b>
<b>Other recognised gains and losses</b>					
Actuarial (loss)/gain on defined benefit pension schemes		(827)	-	(827)	777
<b>Net movement in funds</b>		<b>115,807</b>	<b>-</b>	<b>115,807</b>	<b>(20,274)</b>
Fund balances at 1 April 2020		764,873	-	764,873	785,147
<b>Fund balances at 31 March 2021</b>		<b>880,680</b>	<b>-</b>	<b>880,680</b>	<b>764,873</b>

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 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	11		296,241		305,456
<b>Current assets</b>					
Debtors	12	219,442		151,794	
Cash at bank and in hand		589,138		523,682	
		808,580		675,476	
<b>Creditors: amounts falling due within one year</b>	14	(149,731)		(128,733)	
<b>Net current assets</b>			658,849		546,743
<b>Total assets less current liabilities</b>			955,090		852,199
<b>Creditors: amounts falling due after more than one year</b>	15		(74,410)		(87,326)
<b>Net assets</b>			880,680		764,873
<b>Income funds</b>					
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 .....



Mr I Cant  
Trustee

Company Registration No. 03063465

# LEEDS AUTISM SERVICES

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	21		78,736		19,816
<b>Investing activities</b>					
Purchase of tangible fixed assets		(5,009)		-	
<b>Net cash used in investing activities</b>			(5,009)		-
<b>Financing activities</b>					
Repayment of bank loans		(8,271)		(8,582)	
<b>Net cash used in financing activities</b>			(8,271)		(8,582)
<b>Net increase in cash and cash equivalents</b>			65,456		11,234
Cash and cash equivalents at beginning of year			523,682		512,448
<b>Cash and cash equivalents at end of year</b>			589,138		523,682

# LEEDS AUTISM SERVICES

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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### 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.



# LEEDS AUTISM SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 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.

# LEEDS AUTISM SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

---

### 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.

# LEEDS AUTISM SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 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.

# LEEDS AUTISM SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 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
	<u>83,529</u>	<u>8,103</u>	<u>91,632</u>	<u>67,911</u>

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
	<u>2,358,985</u>	<u>2,278,382</u>

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

# LEEDS AUTISM SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 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
<b>Analysis by fund</b>						
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

# LEEDS AUTISM SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 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
	<u>584,914</u>	<u>14,872</u>	<u>599,786</u>	<u>519,761</u>	<u>6,028</u>	<u>525,789</u>

### 8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

<b>Fees payable to the charity's auditor and associates:</b>	<b>2021</b>	<b>2020</b>
	£	£
Audit costs	4,535	3,325
Accountancy services	2,230	2,125
	<u>6,765</u>	<u>5,450</u>

### 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).

## LEEDS AUTISM SERVICES

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

## 10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	79	76
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	1,569,282	1,451,574
Social security costs	115,387	97,889
Other pension costs	40,431	35,780
	<u>1,725,100</u>	<u>1,585,243</u>

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).

# LEEDS AUTISM SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 11 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
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
<b>Depreciation and impairment</b>					
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
<b>Carrying amount</b>					
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 £
<b>Amounts falling due within one year:</b>		
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



# LEEDS AUTISM SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 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
		<u>149,731</u>	<u>128,733</u>

### 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
		<u>74,410</u>	<u>87,326</u>

### 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.

# LEEDS AUTISM SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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)
<b>Actuarial re-measurements:</b>				
– 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
<b>Actuarial re-measurements:</b>				
– 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:

# LEEDS AUTISM SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 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
	<u>25,360</u>	<u>54,959</u>

### 18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

# LEEDS AUTISM SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 19 Restricted funds

	Balance at 1 April 2020 £	Movement in funds			Balance at 31 March 2021 £
		Income £	Expenditure £	Transfers £	
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)
	<u>448,454</u>	<u>73,727</u>	<u>522,181</u>

### 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
<b>Cash generated from operations</b>	<u>78,736</u>	<u>19,816</u>

# LEEDS AUTISM SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 22 Comparative Statement of Financial Activities

	Unrestricted funds £	Total 2020 £
<b><u>Income from:</u></b>		
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
<b>Total income</b>	<b>2,359,662</b>	<b>2,359,662</b>
<b><u>Expenditure on:</u></b>		
Raising funds	16,117	16,117
Charitable activities	2,364,596	2,364,596
<b>Total expenditure</b>	<b>2,380,713</b>	<b>2,380,713</b>
Gross transfers between funds	-	-
Net expenditure for the year/ <b>Net expenditure</b>	(21,051)	(21,051)
Actuarial gain on defined benefit pension schemes	777	777
<b>Net movement in funds</b>	<b>(20,274)</b>	<b>(20,274)</b>
Fund balances at 1 April 2019	785,147	785,147
<b>Fund balances at 31 March 2020</b>	<b>764,873</b>	<b>764,873</b>