

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.


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A Iain Cant

Dated: 08 Sept. 2022 2022

Leeds Autism Services

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

Leeds Autism Services

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

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.

Leeds Autism Services

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

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.

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

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.

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

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

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

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 £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 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.

Leeds Autism Services

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

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.

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

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 ...

Leeds Autism Services

Trustees' Report (including Directors' Report) For the Year Ended 31 March 2022

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



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.

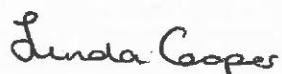
We communicated identified laws and regulations and potential fraud risks of all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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.

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 (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

Leeds Autism Services

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.

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
		<u>677,143</u>	<u>768,896</u>
Creditors: amounts falling due within one year	14	<u>(134,046)</u>	<u>(149,731)</u>
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	<u>(49,588)</u>	<u>(74,410)</u>
Net assets		<u>783,490</u>	<u>840,996</u>
Income funds			
Unrestricted funds		<u>783,490</u>	<u>840,996</u>

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



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		<u>(5,234)</u>	<u>(5,009)</u>
Net cash used in investing activities		(5,234)	(5,009)
Financing activities			
Repayment of bank loans		<u>(9,589)</u>	<u>(8,271)</u>
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		<u>630,562</u>	<u>589,138</u>

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
	<u>61,983</u>	<u>3,224</u>	<u>65,207</u>	<u>91,632</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 (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
	<u>2,046,026</u>	<u>2,319,301</u>

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
	<u>-</u>	<u>5,896</u>

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

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2022

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
	<u>543,695</u>	<u>1,052,177</u>	<u>1,595,872</u>	<u>734,383</u>	<u>1,004,895</u>	<u>1,739,278</u>
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
	<u>658,580</u>	<u>1,531,592</u>	<u>2,190,172</u>	<u>854,340</u>	<u>1,484,724</u>	<u>2,339,064</u>
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
	<u>658,580</u>	<u>1,531,592</u>	<u>2,190,172</u>	<u>854,340</u>	<u>1,484,724</u>	<u>2,339,064</u>

Notes to the Financial Statements
For the year ended 31 March 2022

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
	<u>587,086</u>	<u>7,214</u>	<u>594,300</u>	<u>584,914</u>	<u>14,872</u>	<u>599,786</u>

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	<u>2,160</u>	<u>2,230</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 (2021: none).

Notes to the Financial Statements
For the year ended 31 March 2022

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
	<u>1,673,553</u>	<u>1,725,100</u>

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	<u>365,979</u>	<u>39,169</u>	<u>55,637</u>	<u>39,024</u>	<u>499,809</u>
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	<u>83,444</u>	<u>39,169</u>	<u>48,191</u>	<u>39,024</u>	<u>209,828</u>
Carrying amount					
At 31 March 2022	<u>282,535</u>	<u>-</u>	<u>7,446</u>	<u>-</u>	<u>289,981</u>
At 31 March 2021	<u>289,855</u>	<u>-</u>	<u>5,023</u>	<u>1,363</u>	<u>296,241</u>

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
	<u>46,581</u>	<u>179,758</u>

13 Loans and overdrafts

	2022 £	2021 £
Bank loans	<u>57,368</u>	<u>66,957</u>
Payable within one year	12,046	10,614
Payable after one year	<u>45,322</u>	<u>56,343</u>
Amounts included above which fall due after five years:		
Payable by instalments	<u>12,046</u>	<u>12,596</u>

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	<u>2,327</u>	<u>6,120</u>
		<u>134,046</u>	<u>149,731</u>

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	<u>4,266</u>	<u>18,067</u>
		<u>49,588</u>	<u>74,410</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 £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 provides 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 % per annum	2021 % per annum	2020 % 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
	<u>9,824</u>	<u>25,360</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2021: none).

19 Restricted funds

	Movement in funds			
	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £
Covid ICF Grant	-	3,224	-	(3,224)
	<u>-</u>	<u>3,224</u>	<u>-</u>	<u>(3,224)</u>

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)
	<u>522,181</u>	<u>51,013</u>	<u>573,194</u>

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2022

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