

**Charity Registration No. 1047981**

**Company Registration No. 03063465 (England and Wales)**

## **Leeds Autism Services**

**Annual Report and Financial Statements**

**For The Year Ended 31 March 2023**

## Leeds Autism Services

### Legal and Administrative Information

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<b>Trustees</b>	Mr D Thomson Mr I Cant Mr T Britton Ms Y Hussain Ms S Caddy	
<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 Office</b>	28 Grape Street Hunslet Leeds LS10 1BX	
<b>Auditor</b>	Brown Butler 28-32 St Paul's Street Leeds LS1 2JT	
<b>Bankers</b>	Unity Trust Bank plc 4 Brindley place Birmingham B1 2HB  Lloyds Bank plc 3 <sup>rd</sup> Floor Citymark 150 Fountain Bridge Edinburgh EH3 9PE	

## Leeds Autism Services

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

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

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

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

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

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

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

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



Pete Hughes  
Chief Executive Officer



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

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

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

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

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

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

  
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**A Iain Cant**

Dated: 26 October 2023

**Leeds Autism Services  
Trustees' Report (including Directors' Report)  
For the year ended 31 March 2023**

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

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

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

**Registered office and principal operating address**

28 Grape Street, Hunslet, Leeds LS10 1BX

**Trustees**

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

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

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

**Company Secretary**

David Thomson

**Senior Management Team**

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

**Auditors**

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

**Bankers**

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

**Leeds Autism Services  
Trustees' Report (including Directors' Report)  
For the year ended 31 March 2023**

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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 2023, which are also prepared to meet the requirements for a Directors' report and financial statements for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

**Reference and Administrative Details**

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

**Objectives and activities**

Our charitable objects and mission

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

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

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

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

**Our services: Vocational and Community Services**

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

**Our services: Independent supported living**

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

**Who can benefit from our services?**

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

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

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

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

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

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

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

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

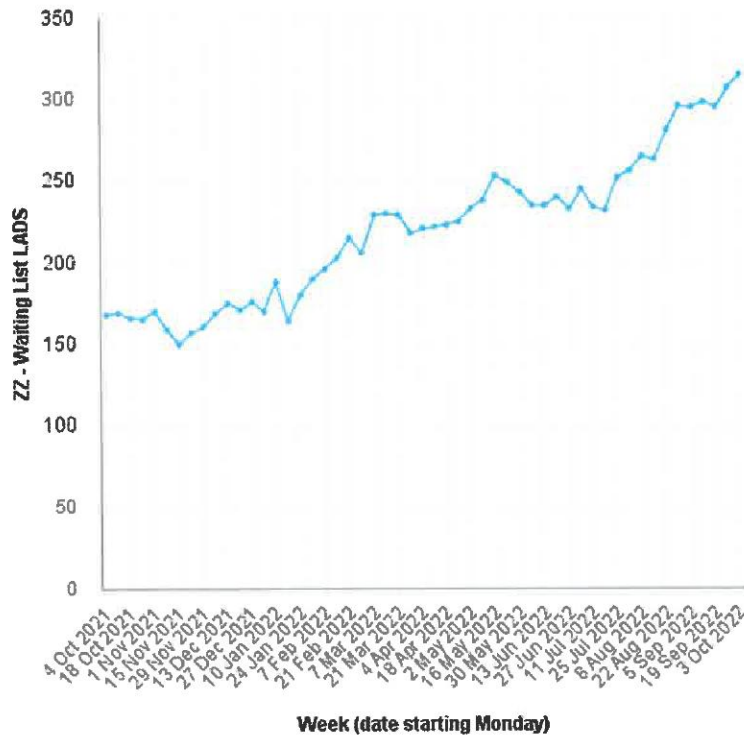
While it is likely that the acceleration of referrals for diagnosis may slow in the short to medium term, it is unlikely that diagnostic rates themselves will fall in the next few years. There are still a number of groups who are underrepresented in terms of autism diagnosis, as women have been in the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

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

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

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

**Leeds Autism Services  
Trustees' Report (including Directors' Report)  
For the year ended 31 March 2023**



Leeds Autism Diagnostic Service wait list 2023:

Waiting for first contact = 583

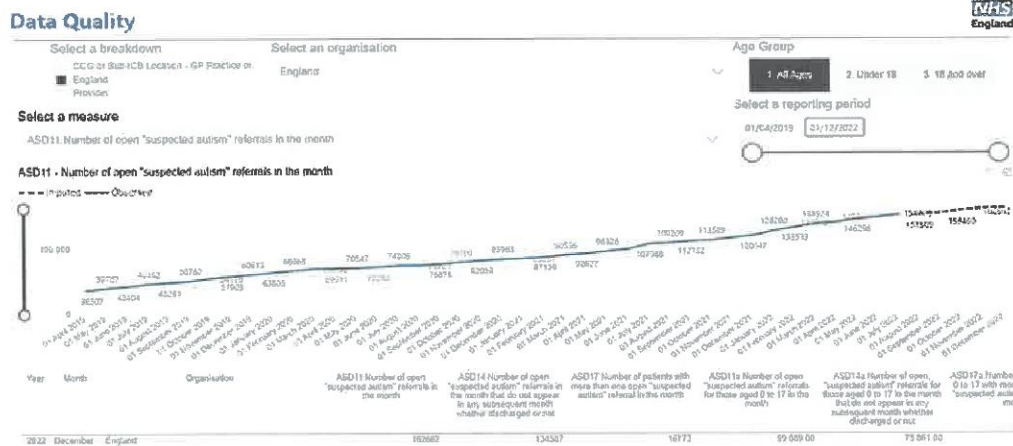
Internal waits = 433

Total = 1,016

October 2020:

Total = approx. 450

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

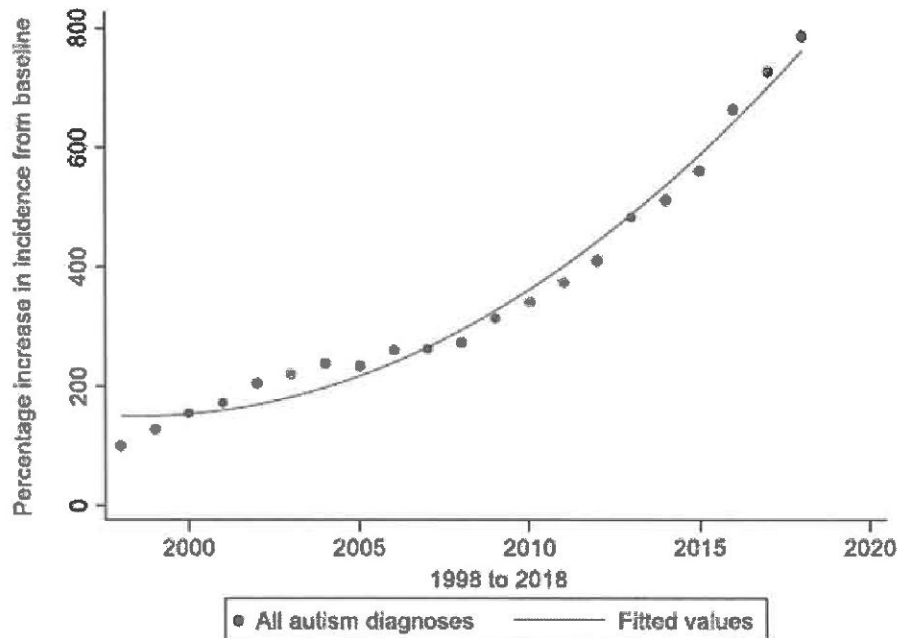


## Leeds Autism Services

### Trustees' Report (including Directors' Report) For the year ended 31 March 2023

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

Russell et al, 2021



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

#### Volunteers

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

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

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

## **Leeds Autism Services**

### **Trustees' Report (including Directors' Report) For the year ended 31 March 2023**

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#### **Achievements and performance**

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

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

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

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

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

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

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

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

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

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



## **Leeds Autism Services**

### **Trustees' Report (including Directors' Report) For the year ended 31 March 2023**

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#### **Vocational and Community Services**

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

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

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

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

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

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

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



## **Leeds Autism Services**

### **Trustees' Report (including Directors' Report) For the year ended 31 March 2023**

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#### **ISL**

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

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

#### **Training and Consultancy**

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

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

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

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

## **Leeds Autism Services**

### **Trustees' Report (including Directors' Report) For the year ended 31 March 2023**

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#### **Partnership and Development**

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

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

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

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

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

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

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

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

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

## Leeds Autism Services

### Trustees' Report (including Directors' Report) For the year ended 31 March 2023

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

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

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

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

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

Development of more inclusive public events.

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

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

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

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

Plans for the future include:

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

### **Support Services**

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

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

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

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

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

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

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

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

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

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

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

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

## **Leeds Autism Services**

### **Trustees' Report (including Directors' Report) For the year ended 31 March 2023**

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

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

Plans for the future of support services include:

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

#### **Maintaining the quality of our services**

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

#### **Financial review**

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

#### **Sources of funding**

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

#### **Reserves policy**

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

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

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

#### **Risk management**

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

## **Leeds Autism Services**

### **Trustees' Report (including Directors' Report) For the year ended 31 March 2023**

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#### **Vocational and Community Services**

##### **Plans for future periods**

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

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

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

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

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

Our future plans include:

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

#### **Training and Consultancy**

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

#### **Structure, governance and management**

##### **Governing documents**

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

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

## **Leeds Autism Services**

### **Trustees' Report (including Directors' Report) For the year ended 31 March 2023**

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#### **Appointment of Trustees**

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

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

#### **Recruitment of Trustees**

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

#### **Induction and training of Trustees**

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

The Board regularly reviews the ongoing training needs of Trustees.

#### **Organisation structure**

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

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

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

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



## Leeds Autism Services

### Trustees' Report (including Directors' Report) For the year ended 31 March 2023

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#### Auditor

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

#### Small Company Rules

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

#### Disclosure of information to auditor

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

The Trustees' report was approved by the Board of Trustees

  
**Mr I Cant**

Trustee

Dated 26 Oct 2023



## **Leeds Autism Services**

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

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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 regulations.

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

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period.

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of the charity's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

#### **Basis for opinion**

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

#### **Conclusion relating to going concern**

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

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

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

#### **Other information**

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Leeds Autism Services**

### **Independent Auditor's Report 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 the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities (on page 18), the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

**Capability of the audit in detecting irregularities, including fraud**

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

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

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

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

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

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

**Use of our report**

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



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

6 November 2023

## Leeds Autism Services

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

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

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

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

All income and expenditure derive from continuing activities.

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

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

**Leeds Autism Services**  
**Company Registration No. 03063465**

**Balance Sheet**  
**As at 31 March 2023**

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

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

  
 .....  
 Mr I Cant  
 Trustee

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

**Leeds Autism Services**

**Statement of Cash Flows  
For the year ended 31 March 2023**

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

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



## 1 Accounting policies

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

### Charity information

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

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

### 1.2 Going concern

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

### 1.3 Charitable funds

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

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

### 1.4 Income

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

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

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

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



## 1 Accounting policies - continued

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

### 1.5 Expenditure

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

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

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

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

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

### 1.6 Tangible fixed assets

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

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

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

Freehold land is not depreciated.

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

### 1.7 Impairment of fixed assets

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

### 1.8 Cash and cash equivalents

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

## 1 Accounting policies - continued

### 1.9 Financial instruments

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

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

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

#### **Basic financial assets**

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

#### **Impairment of financial assets**

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

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

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

#### **Derecognition of financial assets**

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

#### **Basic financial liabilities**

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

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

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

## 1 Accounting policies - continued

### *Derecognition of financial liabilities*

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

### 1.10 Taxation

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

### 1.11 Employee benefits

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

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

### 1.12 Retirement benefits

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

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

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

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

## 2 Critical accounting estimates and judgements

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

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

### *Defined benefit pension scheme*

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

## Leeds Autism Services

### Notes to the Financial Statements For the year ended 31 March 2023

#### 3 Donations and non-performance related grants

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

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

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

#### 4 Charitable activities

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

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

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

#### 5 Raising funds

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

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

## Leeds Autism Services

### Notes to the Financial Statements For the year ended 31 March 2023

#### 6 Charitable activities

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

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

## Leeds Autism Services

### Notes to the Financial Statements For the year ended 31 March 2023

#### 7 Support costs

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

#### 8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

##### Fees payable to the charity's auditor and associates:

	2023 £	2022 £
Audit costs	6,000	5,054
Accountancy services	<u>2,400</u>	<u>2,160</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 (2022: none).

## Leeds Autism Services

### Notes to the Financial Statements For the year ended 31 March 2023

#### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	68	68
	<u>        </u>	<u>        </u>
<b>Employment costs</b>		
	2023 £	2022 £
Wages and salaries	1,437,230	1,517,707
Social security costs	108,065	112,888
Other pension costs	45,346	42,958
	<u>1,590,641</u>	<u>1,673,553</u>

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

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

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

#### 11 Tangible fixed assets

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

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

## Leeds Autism Services

### Notes to the Financial Statements For the year ended 31 March 2023

#### 12 Debtors

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

#### 13 Loans and overdrafts

	2023 £	2022 £
Bank loans	<u>48,090</u>	<u>57,368</u>
Payable within one year	13,093	12,046
Payable after one year	<u>34,997</u>	<u>45,322</u>
Amounts included above which fall due after five years:		
Payable by instalments	<u>-</u>	<u>12,046</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	2023 £	2022 £
Bank loans	13	13,093	12,046
Other taxation and social security		17,135	20,972
Trade creditors		20,899	48,202
Other creditors		48,021	50,499
Pension scheme deficit obligations	16	2,327	2,327
		<u>101,475</u>	<u>134,046</u>

#### 15 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	13	34,997	45,322
Long term pension scheme deficit obligations	16	1,939	4,266
		<u>36,936</u>	<u>49,588</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 £36,950 (2022: £42,958).

**Defined benefit scheme**

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

**Present Value of Obligation**

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

**Reconciliation of Opening and Closing Provision**

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

**Deficit Contributions Schedule**

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

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

**Assumptions**

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

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

## Leeds Autism Services

### Notes to the Financial Statements For the year ended 31 March 2023

#### 17 Operating lease commitments

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

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

#### 18 Related party transactions

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

#### 19 Restricted funds

	Balance at 1 April 2022 £	Movement in funds			Balance at 31 March 2023 £
		Income £	Expenditure £	Transfers £	
Mobile Phones Grant	-	10,090	-	(10,090)	-
Cost of Living Grant	-	3960	(3,163)	-	797
Service User Contributions	-	10,061	-	(10,061)	-
Garden Refurb Grant	-	500	-	(500)	-
	<u>-</u>	<u>21,551</u>	<u>(3,163)</u>	<u>(20,591)</u>	<u>797</u>

##### Purpose of restricted funds:

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

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

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

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

#### 20 Analysis of changes in net funds

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

**Leeds Autism Services**

**Notes to the Financial Statements  
For the year ended 31 March 2023**

**21 Cash generated from operations**

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

**22 Comparative statement of financial activities**

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