

Charity Registration No. 1047981

Company Registration No. 03063465 (England and Wales)

Leeds Autism Services
Annual Report and Financial Statements
For The Year Ended 31 March 2024

Leeds Autism Services

Legal and Administrative Information

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

Leeds Autism Services

Contents

	Page
CEO's statement	1
Chairman's statement	2
Trustees' report	3 – 15
Statement of Trustees' responsibilities	16
Independent auditor's report	17 – 19
Statement of financial activities	20
Balance sheet	21
Statement of cash flows	22
Notes to the financial statements	23-34

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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I Cant

Dated:19 September..... 2024

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

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

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

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

Registered office and principal operating address

28 Grape Street, Hunslet, Leeds LS10 1BX

Trustees

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

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

Company Secretary

David Thomson

Senior Management Team

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

Auditors

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

Bankers

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

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

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

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

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

Reference and Administrative Details

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

Objectives and activities

Our charitable objects and mission

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

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

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

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

Our services: Vocational and Community Services

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

Our services: Independent supported living

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

Who can benefit from our services?

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

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

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

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

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

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

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

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

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

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

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

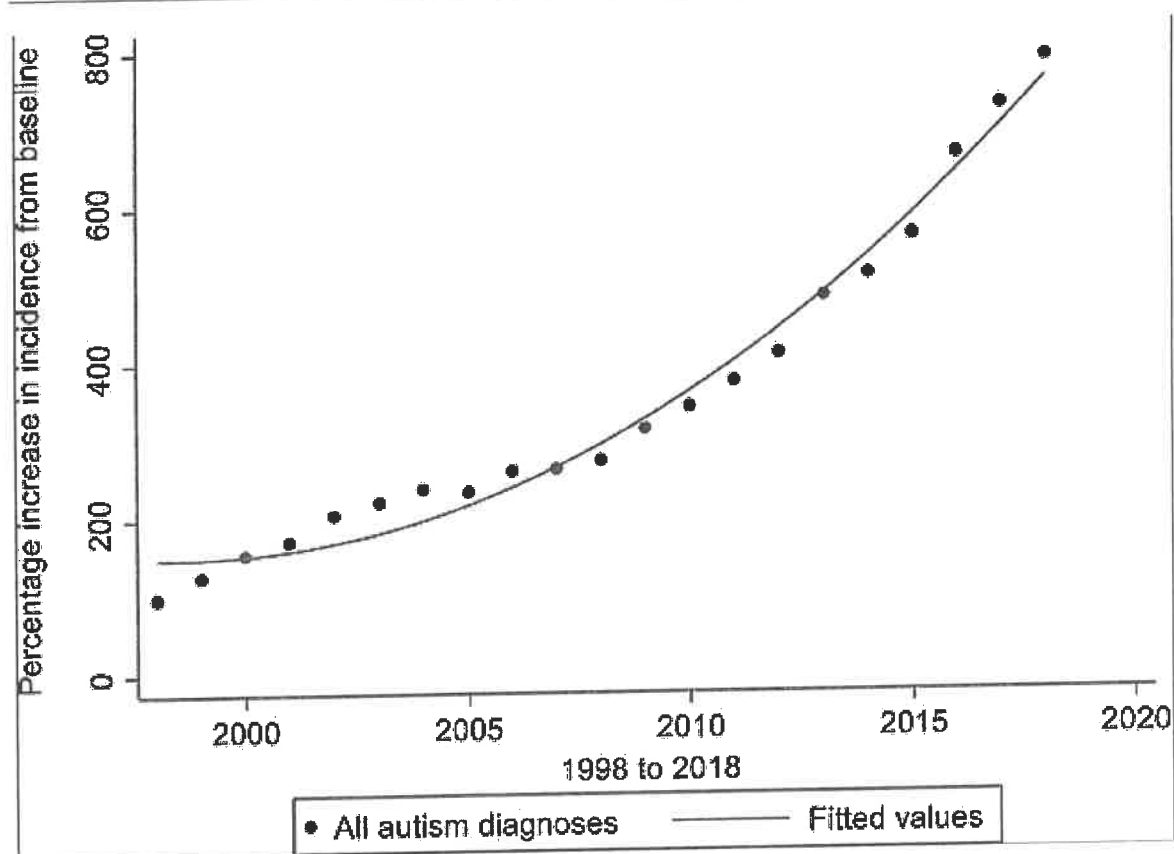
Since the start of the pandemic, there has been a 75% increase in the number of people we support who have been referred to us through the community mental health teams, or privately i.e., those we support who do not have a learning disability. This suggests that there may have been some improvement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

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

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

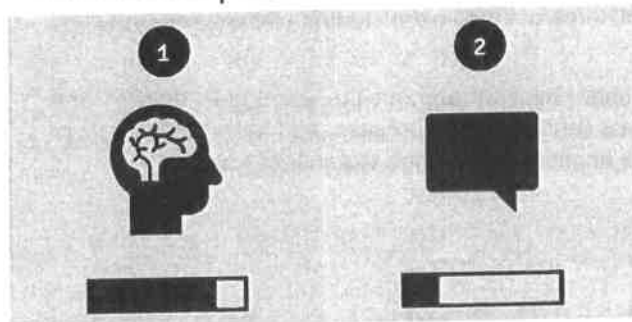
While it is likely that changes in the demographics of the people who are being diagnosed as autistic will alter the make-up of the people we support, based on current evidence, we expect to see our referral numbers continuing to rise year-on-year for the foreseeable future. However, given the scale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

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

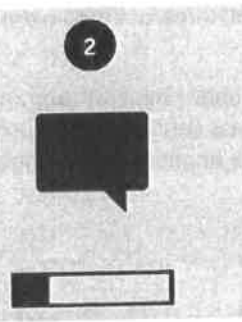


The Advonet Group
Providing Independent Advocacy

Autism and mental health



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



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



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

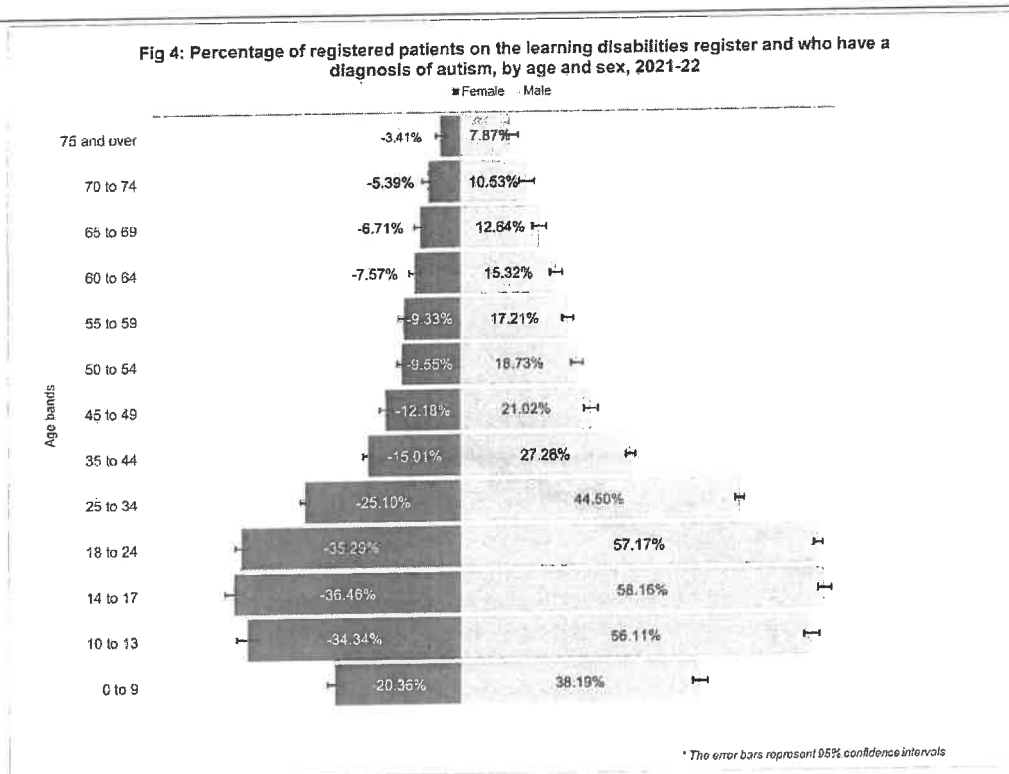


32% of autistic adults said they felt mental health professionals had a good understanding of autism

1. autistica.org.uk/downloads/files/Mental-health-autism-E-LEAFLET.pdf
2. autism.org.uk/what-we-do/campaign/not-enough/about-the-autism-act

3. A survey by Yorkshire Autism AIM, March 2022
4. autism.org.uk/what-we-do/campaign/not-enough/about-the-autism-act

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



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

Volunteers

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

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

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

Achievements and performance

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

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

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

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

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

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

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

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

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

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

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

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

Vocational and Community Services

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

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

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

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

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

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

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

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

Despite the restructure there were many personal achievements:

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

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

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

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

ISL

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

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

Training and Consultancy

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

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

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

Partnership and Development

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Support Services

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Future plans for Support Services include:

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

Maintaining the quality of our services

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

Financial review

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

Sources of funding

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

Reserves policy

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

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

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

Risk management

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

Vocational and Community Services

Plans for future periods

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

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

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

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

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

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

Structure, governance and management

Governing documents

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

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

Appointment of Trustees

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

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

Recruitment of Trustees

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

Induction and training of Trustees

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

The Board regularly reviews the ongoing training needs of Trustees.

Organisation structure

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

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

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

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

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

Auditor

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

Small Company Rules

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

Disclosure of information to auditor

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

The Trustees' report was approved by the Board of Trustees



I Cant

Trustee

Dated 19 September 2024

Leeds Autism Services

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

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

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

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

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

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

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

Leeds Autism Services

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

Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of the charity's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

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

Conclusion relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Leeds Autism Services

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (on page 5), the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Leeds Autism Services

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

Capability of the audit in detecting irregularities, including fraud

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

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

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

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

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

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

Use of our report

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



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

23 September 2024

Leeds Autism Services

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

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

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

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

All income and expenditure derive from continuing activities.

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

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


Leeds Autism Services
Company Registration No. 03063465

Balance Sheet
As at 31 March 2024

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

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

2024



 Mr I Cant
 Trustee

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

Leeds Autism Services

Statement of Cash Flows For the year ended 31 March 2024

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

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

1 Accounting policies

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

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

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

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2024

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.

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2024

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 2024

3 Donations and non-performance related grants

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

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

4 Charitable activities

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

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2024

6 Charitable activities

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

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2024

7 Support costs

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

8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:

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

9 Trustees

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

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2024

10 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
66	68

Employment costs

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

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

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

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

11 Tangible fixed assets

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

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

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2024

12 Debtors

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

13 Loans and overdrafts

	2024 £	2023 £
Bank loans	<u>38,563</u>	<u>48,090</u>
Payable within one year	11,955	13,093
Payable after one year	<u>26,608</u>	<u>34,997</u>
Amounts included above which fall due after five years:		
Payable by instalments	<u>-</u>	<u>-</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	2024 £	2023 £
Bank loans	13	11,955	13,093
Other taxation and social security		20,382	17,135
Trade creditors		8,359	20,899
Other creditors		46,104	48,021
Pension scheme deficit obligations	16	<u>1,902</u>	<u>2,327</u>
		<u>88,702</u>	<u>101,475</u>

15 Creditors: amounts falling due after more than one year

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

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2024

16 Retirement benefit schemes

Defined contribution scheme

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

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

Defined benefit scheme

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

Present Value of Obligation

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

Reconciliation of Opening and Closing Provision

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

Deficit Contributions Schedule

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

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

Assumptions

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

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2024

16 Retirement benefit schemes

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

17 Operating lease commitments

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

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

18 Related party transactions

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

19 Restricted funds

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

Purpose of restricted funds:

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

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

20 Analysis of changes in net funds

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

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2024

21 Cash generated from operations

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

22 Comparative statement of financial activities

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

