

Charity Registration No. 1047981

Company Registration No. 03063465 (England and Wales)

Leeds Autism Services
Annual Report and Financial Statements
For The Year Ended 31 March 2025

Leeds Autism Services

Legal and Administrative Information

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

Leeds Autism Services

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

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

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

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

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

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

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



P Hughes
Chief Executive Officer

Dated: 11/ Sept. / 2025

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

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

Chairman's Statement for Annual Accounts 2024/25

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

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

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

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

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

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

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

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I Cant

Dated:11 September.....2025

**Leeds Autism Services
Trustees' Report (including Directors' Report)
For the year ended 31 March 2025**

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

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

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

Registered office and principal operating address

28 Grape Street, Hunslet, Leeds LS10 1BX

Trustees

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

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

Company Secretary

David Thomson

Senior Management Team

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

Auditors

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

Bankers

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

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

**Leeds Autism Services
Trustees' Report (including Directors' Report)
For the year ended 31 March 2025**

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

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

Reference and Administrative Details

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

Objectives and activities

Our charitable objects and mission:

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

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

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

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

Our services: Vocational and Community Services

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

Our services: Independent supported living

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

Who can benefit from our services?

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

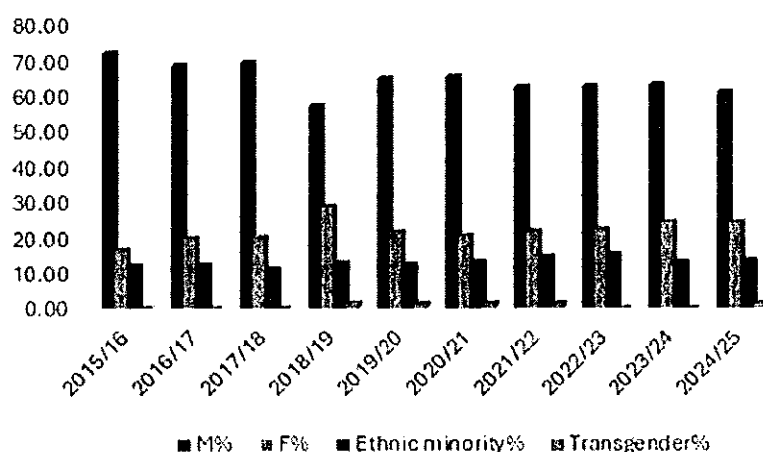
Everyone we work with is unique, so our packages are designed to support people to identify and achieve their life goals, whatever they may be! Our Vocational and Community Services (VACS) operate five days a week, Monday to Friday. Everyone has a full assessment before starting to use our services,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

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

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

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

Access to service by Gender



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

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

Volunteers

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

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

Achievements and performance

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

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

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

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

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

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

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

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

Vocational and Community Services

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

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

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

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

Vocational and Community Services (continued)

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

ISL

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

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

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

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

Training and Consultancy

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

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

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

Training and Consultancy (continued)

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

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

Suggestions for improvement included:

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

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

Partnership and Development

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

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

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

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

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

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

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

Partnership and Development cont.

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

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

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

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

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

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

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

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

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

Support Services

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

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

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

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

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

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

Support Services cont.

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

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

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

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

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

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

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

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

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

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

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

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

Plans for future periods

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

Plans for future periods cont.

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

Maintaining the quality of our services

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

Financial review

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

Sources of funding:

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

Risk management

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

Structure, governance and management

Governing documents:

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

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

Appointment of Trustee

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

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

Recruitment of Trustees

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

Induction and training of Trustees

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

The Board regularly reviews the ongoing training needs of Trustees.

Organisation structure

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

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

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

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

**Leeds Autism Services
Trustees' Report (including Directors' Report)
For the year ended 31 March 2025**

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 . . 11/09/2025.

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

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

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

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

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

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

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

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

Opinion

We have audited the financial statements of Leeds Autism Services (the "charitable company") for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of the charity's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

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

Conclusion relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (on page 16), the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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.



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

11 September 2025

Leeds Autism Services

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

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

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

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

All income and expenditure derive from continuing activities.

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

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

Balance Sheet
As at 31 March 2025

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

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

.....
Mr I Cant
Trustee

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

Leeds Autism Services

Statement of Cash Flows
For the year ended 31 March 2025

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

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

1 Accounting policies

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

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

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

1 Accounting policies - continued

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

1.5 Expenditure

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

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

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

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

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

1.6 Tangible fixed assets

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

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

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

Freehold land is not depreciated.

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1 Accounting policies - continued

1.9 Financial instruments

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

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

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

Basic financial assets

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

Impairment of financial assets

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

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

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

Derecognition of financial assets

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

Basic financial liabilities

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

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

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

1 Accounting policies - continued

Derecognition of financial liabilities

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

1.10 Taxation

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

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

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

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

2 Critical accounting estimates and judgements

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

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

Defined benefit pension scheme

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

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2025

3 Donations and non-performance related grants

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

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

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2025

5 Charitable activities

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

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2025

6 Support costs

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

7 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:

	2025 £	2024 £
Audit costs	8,025	7,500
Accountancy services	975	900
	<u>8,025</u>	<u>7,500</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
51	66
<u>51</u>	<u>66</u>

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

2025 Number	2024 Number
51	66
<u>51</u>	<u>66</u>

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2025

9 Employees continued

Employment costs

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

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

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

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

10 Tangible fixed assets

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

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

Leeds Autism Services

Notes to the Financial Statements For the year ended 31 March 2025

11 Debtors

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

12 Creditors: amounts falling due within one year

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

13 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	14	14,677	26,608
		<u>14,677</u>	<u>26,608</u>

14 Loans and overdrafts

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

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

15 Retirement benefit schemes

Defined contribution scheme

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

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

Defined benefit scheme

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

Present Value of Obligation

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

Reconciliation of Opening and Closing Provision

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

Deficit Contributions Schedule

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

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

Assumptions

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

15 Retirement benefit schemes continued

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

16 Operating lease commitments

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

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

17 Related party transactions

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

18 Restricted funds

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

19 Analysis of changes in net funds

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

20 Cash generated from operations

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

21 Comparative statement of financial activities

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