

REGISTERED COMPANY NUMBER: 04381722 (England and Wales)
REGISTERED CHARITY NUMBER: 1092083

A4U
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

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FOR THE YEAR ENDED 30 JUNE 2023

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REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 JUNE 2023

TRUSTEES	D Bell Mrs C Crackett M Sadler (resigned 06.09.2023) Ms A Hiam Ms C S Shaw
REGISTERED OFFICE	Louise House Roman Road Shrewsbury SY3 9JN
REGISTERED COMPANY NUMBER	04381722 (England and Wales)
REGISTERED CHARITY NUMBER	1092083
INDEPENDENT EXAMINER	TCA (Shrewsbury) LLP Third Floor 21 St Mary's Street Shrewsbury Shropshire SY1 1ED

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TRUSTEES' REPORT **FOR THE YEAR ENDED 30 JUNE 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and objects

The organisation was originally formed in 1992 and was registered as a charitable company limited by guarantee on 26/2/02. The company registration number is 04381722, and A4U is a registered charity in England and Wales Number 1092083.

The principal objects of the company, as stated in the constitution are:

- For the public benefit, to promote the relief of people with disabilities and/or ill-health by the provision of information, advice and advocacy services and to assist these people either directly or through their carers, relatives, friends and other agencies.

Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

A4U is a Disabled Persons User Led Organisation run by and for people with disabilities, which include long-term health conditions, mental health conditions, physical impairments and/or sensory impairments.

Many of our staff and volunteers manage complex workloads whilst living with a disability and/or long-term condition.

We actively encourage people with disabilities to join the team, as trustees, volunteers or paid staff - the power of peer support generates a positive energy that helps to improve wellbeing.

The trustees continue to have regard to the needs of the charity in the changing world and regularly review the skills and expertise required to lead the organisation.

The Board of Directors meet quarterly. Appointments and specific delegated powers are agreed by the full Board at the first meeting following the Annual General Meeting.

Regular discussions take place between the Chair, Treasurer and Chief Officer to review strategic and financial matters between Board meetings. Responsibility for service delivery and day-to-day management of staff, and volunteers, rests with the Chief Officer in conjunction with Team Leaders.

Policies adopted for the induction and training of Trustees

All new Trustees are encouraged, where they have not been existing volunteers, to familiarise themselves with the practical work of the charity and gain an understanding of the culture that drives the organisation. In addition, they are provided with an induction pack of guidance notes detailing their responsibilities, including the main documents which set out the operational framework for the Charity:

- Memorandum and Articles
- Latest published accounts and Annual Report
- Business Plan
- Key policies

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TRUSTEES' REPORT **FOR THE YEAR ENDED 30 JUNE 2023**

Policies adopted for the induction and training of Trustees - continued

Trustees are required to abide by the NCVO Code of Good Practice for Trustees, encouraged to attend any available training, and take an active role in the organisation wherever possible.

Three of our Trustees have been volunteers prior to becoming Board members and two are still volunteering in specific roles on a regular basis.

Organisational structure and decision making

The composition of the Board is based on a skills audit to ensure the Board maintains appropriate and effective levels of expertise to manage and develop the organisation in line with the aims of the Business Plan.

The business plan sets out the strategy for the charity and is used to underpin all decision making by the Board. This is updated regularly by the Strategic Review Report provided by the Chief Officer to Board.

Quality Management

A4U is committed to continuous improvement and implementing appropriate quality management systems and processes to enable us to deliver the highest practicable quality services. To do this we:

- work with users of our services to **develop our services to meet their needs**.
- conduct our work in a way that reflects our **core aims and ethos**.
- create an environment that promotes **continuous improvement** and knowledge sharing across all stakeholders.
- ensure **compliance** with legal and other applicable standards.
- **educate and train** our staff and volunteers to support the delivery of high-quality services.

We hold the externally audited Advice Services Alliance Advice Quality Standard for advice, telephone advice and casework for Welfare Benefits, Disability and Health and Community care. We are subject to a bi-annual external audit process in addition to completing regular annual internal reviews of our policies and procedures.

We are a "Disability Confident" employer working towards Disability Confident Leader status.

Safety

A4U is committed to providing a safe environment for all its workers, volunteers, clients and visitors. This duty is discharged by the implementation of a Health, Safety and Wellbeing Policy and the underpinning development of live risk assessments for the workplace and relevant public areas. Health, Safety and Wellbeing are a standing item on the Board and Staff meeting agendas and all accidents or incidents are reviewed at meetings.

Risk management

The Trustees assess the major risks to which the company is exposed on an ongoing basis, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate, wherever possible, our exposure to the major risks.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

OBJECTIVES AND ACTIVITIES

Our ethos:

The Individual is Paramount

Each person is in control of their own life. We are here to help them to live that life to the full.

Overall Aim

To improve the quality of life for people with disabilities and/or long-term conditions, their families and carers in Shropshire and its Borders

Specific Aims

- To enable people with disabilities to improve choice and control over their lives and/or assist independent living.
- To maximise financial wellbeing for people with disabilities.
- To treat everyone as individuals without prejudice and with empathy.
- To reduce discrimination and raise awareness of disability issues.
- In partnership with public, private and VCS agencies engage proactively in the shaping and delivery of national disability policy at a local level.

Our aims and ethos remain constant, however we keep our activities and delivery methods under continuous review, working with our participants and other stakeholders to develop services.

Key Strengths

- We listen
- We treat everyone as an individual
- We are impartial and non-judgemental
- We spot and nurture potential
- We know that everyone can contribute
- We go the extra mile
- We look at situations holistically, finding solutions by working with trusted partners.

Activities

During the period covered by this report the activities delivered by A4U were:

- Independent confidential advice and information on benefits for people with any disability-claims and appeals, help with form filling, both by telephone supported by tailored self-help information, and face to face.
- Provide holistic assessment of need and facilitate referrals into other specialist services.
- Quality Marked Specialist casework on welfare benefits, disability and health issues from experienced caseworkers.
- Advice and independent advocacy to challenge a range of decisions including representing clients when necessary and supporting clients to self-advocate.
- Keyworker support as part of multidisciplinary teams.

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TRUSTEES' REPORT **FOR THE YEAR ENDED 30 JUNE 2023**

Activities - continued

- We lead the provision of Shropshire Autism Hub services for adults in Shropshire. These include
 - management of the adults' diagnostic waiting list,
 - pre-screening for accessing diagnostic assessment,
 - pre and post diagnostic support and resources,
 - opportunities for social interaction and development of peer support.
- Shropshire Building Better Opportunities Project funded by the European Social Fund and Lottery Community Fund. This involved small group courses and development activities linked to breaking down barriers to employment, but also with a focus on increasing social inclusion and independence. We worked with unemployed individuals over 19 but primarily with individuals with diagnosed or suspected autism. This project ended in March 2023.
- Access to training in relation to disability issues including Autism.
- Volunteering and employment opportunities.

All of the above activities have been undertaken with reference to the Charity Commission guidance on Public Benefit and are available to all people with disabilities and long-term medical conditions, their families, carers, and advocates. A4U operates within an equity, diversity and inclusion policy.

Ongoing Response to Covid

We have retained optional screens in some rooms to give added security for some clients who are still very anxious about attending public spaces.

We have continued hybrid working as a result of the developments introduced during the pandemic, and provide remote support (by phone, text, zoom or Teams, messenger and socially distanced meetings outside) in addition to face-to-face appointments as needed.

We continue small group work as this type of activity is much preferred by most of our autistic visitors who struggle with large or louder groups.

HIGHLIGHTS AND ACHIEVEMENTS

INFORMATION, ADVICE AND ADVOCACY SERVICES FOR PEOPLE WITH DISABILITIES

We continue to provide our core information, advice and advocacy services via contracts with Shropshire Council, known as Advice, Advocacy and Welfare Benefits Shropshire with partners, Citizens Advice Shropshire, Age UK and Taking Part. This contract has been extended to September 2024.

As with previous funding for our core information, advice and advocacy service, this contract requires that additional funding will be sourced externally, and we continuously look for complementary funding options to manage the non-statutory elements of provision in addition to general fundraising activity on a small scale.

This year the development involved with receiving NHS funding has been significant and is increasing. As a result of our holistic approach this also impacts on our advice and advocacy provision as many of the contacts we make through pre-screening appointments also require some additional social care related input.

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

INFORMATION, ADVICE AND ADVOCACY SERVICES FOR PEOPLE WITH DISABILITIES - continued

All services are continuing to see increasing complexity and multiple issues arising for most clients. The added issues of cost-of-living increases have only exacerbated the situation.

During the year we supported 847 clients involving one to one input, managing 1136 different cases and achieved monetary gains for clients totalling over £922,000. (2022: £534,000)

Feedback from people accessing support:

"I cannot fault the service provided to me, the volunteer was extremely knowledgeable, patient and considered my predicament with a high level of understanding. Thank you so much."

Email: *"Once again I can't thank you enough for all your help and support... the easing of mind and help the money will provide me now and for the future is honestly life changing!!"*

SHROPSHIRE AUTISM HUB

The Hub Goals (developed with users and partners):

- To be a source of impartial and reliable information and advice about autism and services in Shropshire.
- To create an inclusive environment where individuals feel safe and welcomed.
- To offer support to any adult resident in Shropshire; pre-and post-diagnosis – clinical and non-clinical, and carers.
- To bring together services offering support, increasing accessibility and breaking down barriers.
- To provide opportunities for life enhancing development and the achievement of ambitions.
- To develop networking opportunities for individuals on the autism spectrum, and the opportunity to develop new friendships.
- To encourage professional networks and promote awareness of the autism spectrum among services.
- To encourage individuals to work together as a group to ensure the Hub continues to grow and develop.

Shropshire Autism Hub leads the provision of autism specific services for adults, and their carers, in Shropshire. It is an umbrella for all our adult autism provision including access to the diagnostic pathway, in-house advice, support and guidance, as well as referrals to other providers.

The purpose of the Hub is to be the point of contact for people, both pre- and post-diagnosis. We provide support which encourages personal development, builds confidence, develops individual coping strategies and improves wellbeing and social interaction, using a range of activities in addition to providing a safety net of information, advice and advocacy.

Our holistic approach means we look at the complete picture and facilitate access to a range of help from our networks to manage very complex situations.

We continue to adapt the delivery of the Hub to meet its goals, in response to feedback from individuals and families to provide accessible and appropriately focussed activities for our participants.

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

SHROPSHIRE AUTISM HUB – The Hub Goals – continued

We have experts by experience within our volunteer and staff teams and continuously build practical knowledge throughout the organisation.

We have increased the individual support we provide due to other services continuing remote working practices, for those who are unable to manage digital or telephone meetings and require face to face provision.

We have ensured access to both social care and health appointments completed via Teams, including multi-disciplinary team meetings and diagnostic assessments, for individuals who have no access to a computer, tablet or smartphone and/or need support to self-advocate.

As well as advice partners we look to work with organisations providing alternative opportunities that we can encourage Hub users to attend, increasing their social interaction, knowing that there is support for their difficulties and appropriate adjustments are acknowledged and embedded. Our continuing link with The Hive, a local Arts and young peoples' venue in Shrewsbury, has a significant effect on the outcomes of individuals we support.

Shropshire Integrated Care Board

We receive funding from both Shropshire Council and now Shropshire Telford and Wrekin Integrated Care Board (ICB), to provide the statutory elements of the service.

During this year we have been awarded a recurrent contract by the ICB for management of the Adult Autism Diagnostic waiting list.

We collect referrals via a dedicated NHS email from other health professionals, in addition to self-referrals directly to Shropshire Autism Hub.

The biggest challenge we are facing is the huge number on the wait list we have inherited (over 700), coupled with the continuing high rate of referrals currently approximately 30 per month. This is matched against commissioned diagnostic assessments of 160 per year (13 per month).

During 2022 we received funding from NHS England Innovation Fund specifically to develop pre-diagnostic support for those on the autism diagnosis wait list.

- We began by increasing the numbers of pre-screening appointments which then identified those who demonstrated sufficient traits to progress on the pathway.
- We also investigated options for providing appropriate light touch and therefore affordable support prior to their full diagnostic assessment.
Much of this need was similar to post diagnostic support provided previously, and we have used mixed group work to provide role models and peer support. We have clearly seen that following this input the impact of the diagnosis can be reduced.
- We also planned to create a Passport suite of documents which we hoped could be used as the foundation of a training programme.

We have produced "About Me" templates for a range of scenarios (including employment, hospital admission) which are proving successful for some individuals who have specific needs and in certain settings.

However, we have shown that this does not work as a standardised programme and a more person-centred approach is needed.

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

Shropshire Integrated Care Board - continued

Our approach to support is to ensure that it is as person centred as possible, which we know meets the need in the most effective way. We have therefore built our provision to allow people to choose to access at different points and mix the types of activities that work for them.

For example, they may access 1:1 support initially if their anxiety is too great to manage group working. This could be via email or phone, face to face cookery sessions which are often an inroad for those who struggle with group work, or small group information sessions which can also be accessed online. Underpinning all our support is the aim of maximising independence and we work to empower people at all times, minimising the risk of developing an unchanging dependence on A4U.

We also access additional funding from donations and grants to support the full breadth of provision.

An example of such funding is the **Shropshire Building Better Opportunities Project funded by the European Social Fund and Lottery Community Fund**. This unfortunately ceased nationwide in March 2023 and we continue to look for alternative funding opportunities.

This funding allowed us to employ dedicated staff to run small group courses and development activities linked to breaking down barriers to employment, but also with a focus on increasing social inclusion and independence. For many of our users the barriers are significant and ongoing, so continuity of support and tailored delivery that meets the needs of those with processing and communication difficulties is crucial.

We are using the lessons learnt from this project to frame new funding applications and it undoubtedly contributed to our ability to gain additional funding from NHS England as a pilot prior to achieving a recurrent funding contract. The focus of this funding is different, but the post-diagnostic support dovetails with further work around increasing independence and personal development which we will continue to seek support for.

BBO Review

BBO allowed us to provide ongoing regular psychoeducational support for participants in a way which was accessible and meaningful. Small group activities are crucial for many autistic adults who find social interaction challenging. Some also require 1:1 support initially, and we were able to provide more options for this with BBO funding. The improved outcomes, both in relation to future employment and also the reduction in social isolation, identification of other issues that would not otherwise be reported, and increasing confidence which impacts on aspects other than employability.

Carers Support

AIMS (Autism, Involvement, Mental Health and Substances) Support group provide additional support for carers and family of those attending the Hub and we work closely with them to provide full family support whilst appreciating the independence of adults from their parents. They also provide significant additional input from experts by experience to the overall development of our service.

Feedback and evaluation

Reporting via our contract monitoring and to the Shropshire Autism Partnership Board and the ICS Learning Disability and Autism Board allows us to pass on comments and issues that are raised by users of our service and share our learning with commissioners and other stakeholders locally.

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

Further development this year

This year we have increased pre-diagnostic support for people accessing the NHS adult autism diagnostic pathway in Shropshire. Long waiting lists for diagnosis are a national problem, and we received innovation funding from NHS England to look at ways to address the difficulties and provide individuals with support, increasing capacity for pre-screening, providing dedicated pre-diagnostic support and developing additional activities and resources.

We are providing access to diagnostic referrals and both pre-and post-diagnostic support, together with short-term urgent issue-based advice and advocacy for those with immediate needs. We continue to work with partners across our network to provide specialist appointment sessions via the Hub.

Regular Partners in provision include:

AIMS Carers Support
Shropshire Council Social Work teams
Shropshire Building Better Opportunities Project partners funded by the European Social Fund and Big Lottery Community Fund (ended March 2023)
Sustain Housing Support
Autism West Midlands
Enable employment and volunteering support
Midland Partnership University NHS Foundation Trust
West Mercia Police

Louise House Calm Café

Our previous community café had to close as a result of the Covid pandemic for the period during lockdown. The enforced closure of our previous community café gave us the opportunity to adjust the use of the café area to better meet the needs of our client groups. We developed the space as a training venue to manage limited numbers, provide placement activities to support our BBO project and created a "Calm Café" setting for small groups of individuals registered with the Autism Hub.

We have gradually opened-up further and now serve staff and people attending NHS appointments in the building which has provided a more realistic placement experience but still within a quiet setting for those developing hospitality skills. We continue to develop this further to create a Safe Space for people to come who feel isolated and alone to enable them to meet others in a welcoming environment.

Staff and volunteer development

We are proud of the quality standards we have achieved; to maintain them, all staff and volunteers are trained and supported. Our regular team meetings provide opportunities for knowledge sharing as well as planning, but we also operate an "open door" policy for staff and volunteers to raise concerns or input ideas which increases responsiveness. Staff share updates by email, provide feedback on file reviews and can arrange a separate one to one meeting for issues of particular importance. We continue to manage some homeworking flexibility for staff as needed and where possible for their role.

All staff complete continuous professional development using both accredited training and regular online updates, reviewing research papers and participating in survey and other development activity.

Autism training for Hub staff is continuous as new research is completed and understanding is increased. We access updates from the National Autistic Society, Research Autism, Autistica and other accredited organisations. The comprehensive resource bank we are building is not only used internally, but can be shared with clients when the information meets their needs.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

Staff and volunteer development - continued

Volunteer numbers are still low, but we are gradually recruiting as services develop. Key issues for volunteers leaving were personal health concerns, as well as caring responsibilities for other family members that reduced numbers, due to most of our volunteers being experts by experience and having health or disability issues themselves. Many of our volunteers find us as service users or having supported family members, and want to continue to give something back to the organisation.

We are also developing Peer support roles with those who have progressed and gained confidence to support others as a result of their experiences with the Autism Hub

We really do appreciate the time they give to us and value all of their contributions to making A4U what it is.

Staff recruitment remains challenging however we have strengthened our casework team this year and also recruited into administrative and support work roles to support organisational development. Applicants enquire about roles with A4U because they are attracted to our ethos and aims, and our ability as a Disability Confident employer to support adjustments needed. We therefore very much value the significant number of experts by experience within the team.

Key achievements during the year

- Our primary achievement this year is the development of our work with the NHS. This is not just from the aspect of funding received, but also meeting the challenges to expand the organisation and meet the necessary requirements to take on an NHS contract and work as partners in services.

We genuinely have an excellent working relationship with the Chester and Wirral Partnership Foundation Trust Diagnostic Team. We have mutual respect for our particular strengths and the improvement that can be made to services by working fully as partners which ultimately impacts on the experience of the people needing support.

FINANCIAL REVIEW

Our main contract for welfare benefits and advocacy from Shropshire Council and their ongoing in-kind support for premises continues to give security, and following NHS England grant funding last year, we have also now been awarded recurrent funding from the ICS to support the adult diagnostic pathway for autism in Shropshire.

Both provide coverage for statutory requirements, but in addition, we continue to apply for grants which match our organizational objectives, allowing us to provide services that are truly user led and enhance the basic statutory level of provision.

We do not rely heavily on fundraising activity which was still reduced during the year, although we are now seeing increasing donations and sales of donated goods due to higher footfall returning to the building.

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

FINANCIAL REVIEW - continued

The most significant change is the introduction of funding from health which we have not been able to access in the past. The transfer from CCG to Integrated Care Board in July 2022 has been a contributory factor and fits perfectly with our delivery model of holistic working and embedded co-production.

This funding does not remove the need for additional grant monies in the future, but it does make the organisation more realistically viable, and provides a platform for growth at a time when needs are increasing and conventional social care provision is stretched beyond capacity. We continue to provide cost effective solutions that are also more flexible to meet changing need.

Reserves Policy

The Board annually reviews the level of reserves that are required to ensure that they are adequate to fulfil our continuing obligations.

As a result of reviewing risk in relation to taking on the larger NHS contract, future retendering of our core local authority contract and the ending of a significant project in March 2023, the Board agreed to increase our target level of reserves from 3 months to 4 months of operating costs. For the year ending 30 June 2023, this is £68,032, and our total free reserves, calculated as unrestricted reserves less designated funds and fixed assets, are £79,688 (2022: £57,146). We have been able to achieve this level of reserves due to delays in planned recruitment that have subsequently taken place.

A4U continue to take steps to secure funding from a wider variety of sources, to enable exploration of development and improvement of services there is a designated Development Fund of £6,000.

Trustees designated funds for redundancy liability should the organisation need them through partial or full loss of income. The calculated total liability is currently £30,626.

A fit for purpose and up-to-date IT operating system is essential for delivery of the services. A £3,000 IT Replacement fund has been designated.

FUTURE PLANS

- Improve and increase our provision for people with disabilities and long -term health conditions.
- Inform and contribute to the development of county-wide and national provision.
- Build connections with new and existing partners, particularly exploring the opportunities of the Shropshire ICS
- Protect and ensure continued provision of preventative services in Shropshire by exploring all possible options with partners and potential partners.
- Use our commitment to high quality standards of advice and advocacy to continuously improve our service.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

TRUSTEES RESPONSIBILITY STATEMENT

The trustees (who are also the directors of A4U for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by order of the board of trustees on 15/10/23 and signed on its behalf by:



Mrs C Crackett - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
A4U

Independent examiner's report to the trustees of A4U ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

C Moelwyn-Williams

C Moelwyn-Williams BSc FCA

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date: *14th November 2023*

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STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		33,468	-	33,468	36,364
Charitable activities					
General		135,227	102,480	237,707	147,734
Other trading activities	2	5,008	-	5,008	407
Investment income	3	<u>1,716</u>	<u>-</u>	<u>1,716</u>	<u>28</u>
Total		<u>175,419</u>	<u>102,480</u>	<u>277,899</u>	<u>184,533</u>
EXPENDITURE ON					
Charitable activities					
General		<u>118,364</u>	<u>102,351</u>	<u>220,715</u>	<u>178,174</u>
NET INCOME		57,055	129	57,184	6,359
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>62,259</u>	<u>5,071</u>	<u>67,330</u>	<u>60,971</u>
TOTAL FUNDS CARRIED FORWARD		<u>119,314</u>	<u>5,200</u>	<u>124,514</u>	<u>67,330</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
30 JUNE 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Stocks	8	110	-	110	129
Debtors	9	5,098	-	5,098	6,287
Cash at bank		<u>124,375</u>	<u>5,200</u>	<u>129,575</u>	<u>133,831</u>
		129,583	5,200	134,783	140,247
CREDITORS					
Amounts falling due within one year	10	(10,269)	-	(10,269)	(72,917)
NET CURRENT ASSETS		<u>119,314</u>	<u>5,200</u>	<u>124,514</u>	<u>67,330</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>119,314</u>	<u>5,200</u>	<u>124,514</u>	<u>67,330</u>
NET ASSETS		<u>119,314</u>	<u>5,200</u>	<u>124,514</u>	<u>67,330</u>
FUNDS	11				
Unrestricted funds				119,314	62,259
Restricted funds				<u>5,200</u>	<u>5,071</u>
TOTAL FUNDS				<u>124,514</u>	<u>67,330</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25/10/23 and were signed on its behalf by:



Mrs C Crackett - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES - continued

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Stock

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Café Income	<u>5,008</u>	<u>407</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>1,716</u>	<u>28</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
	<u>12</u>	<u>10</u>
General		

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,114	26,250	36,364
Charitable activities			
General	76,657	71,077	147,734
Other trading activities	407	-	407
Investment income	<u>28</u>	<u>-</u>	<u>28</u>
Total	<u>87,206</u>	<u>97,327</u>	<u>184,533</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
General	<u>82,093</u>	<u>96,081</u>	<u>178,174</u>
NET INCOME	5,113	1,246	6,359
RECONCILIATION OF FUNDS			
Total funds brought forward	57,146	3,825	60,971
TOTAL FUNDS CARRIED FORWARD	<u>62,259</u>	<u>5,071</u>	<u>67,330</u>
7. TANGIBLE FIXED ASSETS			
			Office equipment £
COST			
At 1 July 2022 and 30 June 2023			<u>5,892</u>
DEPRECIATION			
At 1 July 2022 and 30 June 2023			<u>5,892</u>
NET BOOK VALUE			
At 30 June 2023			<u>-</u>
At 30 June 2022			<u>-</u>
8. STOCKS			
		2023	2022
		£	£
Stocks		<u>110</u>	<u>129</u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2023	2022
		£	£
Other debtors		3,390	4,400
Prepayments		<u>1,708</u>	<u>1,887</u>
		<u>5,098</u>	<u>6,287</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	519	726
Social security and other taxes	1,081	1,688
Other creditors	2,972	932
Accruals and deferred income	<u>5,697</u>	<u>69,571</u>
	<u>10,269</u>	<u>72,917</u>

Deferred income includes income received during the period of £667 (2022: £61,864) which relates to the financial year ended 30 June 2024. This includes a payment for drop in sessions running to August 2023. (2022 included CCG and Shropshire Council monies received in relation to the financial year ended 30 June 2023)

11. MOVEMENT IN FUNDS

	At 1.7.22	Net movement in funds	Transfers between funds	At 30.6.23
	£	£	£	£
Unrestricted funds				
General fund	62,259	57,055	(39,626)	79,688
Designated fund - Staffing Reserve	-	-	30,626	30,626
Designated fund - IT Replacement	-	-	3,000	3,000
Designated fund - Development	-	-	<u>6,000</u>	<u>6,000</u>
	62,259	57,055	-	119,314
Restricted funds				
CCG	2,589	(2,589)	-	-
CCG Winter Monies	2,482	(2,482)	-	-
Other Small Grants	-	2,700	-	2,700
WSP - Garden	-	<u>2,500</u>	-	<u>2,500</u>
	<u>5,071</u>	<u>129</u>	-	<u>5,200</u>
TOTAL FUNDS	<u>67,330</u>	<u>57,184</u>	-	<u>124,514</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	175,419	(118,364)	57,055
Restricted funds			
BBO	48,280	(48,280)	-
CCG	49,000	(51,589)	(2,589)
CCG Winter Monies	-	(2,482)	(2,482)
Other Small Grants	2,700	-	2,700
WSP - Garden	2,500	-	2,500
	<u>102,480</u>	<u>(102,351)</u>	<u>129</u>
TOTAL FUNDS	<u>277,899</u>	<u>(220,715)</u>	<u>57,184</u>

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	57,146	5,113	62,259
Restricted funds			
Carers Grant	3,825	(3,825)	-
CCG	-	2,589	2,589
CCG Winter Monies	-	2,482	2,482
	<u>3,825</u>	<u>1,246</u>	<u>5,071</u>
TOTAL FUNDS	<u>60,971</u>	<u>6,359</u>	<u>67,330</u>

A4U

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,206	(82,093)	5,113
Restricted funds			
Shropshire Autism Hub	26,250	(26,250)	-
BBO	42,577	(42,577)	-
Carers Grant	-	(3,825)	(3,825)
CCG	21,000	(18,411)	2,589
CCG Winter Monies	<u>7,500</u>	<u>(5,018)</u>	<u>2,482</u>
	<u>97,327</u>	<u>(96,081)</u>	<u>1,246</u>
TOTAL FUNDS	<u>184,533</u>	<u>(178,174)</u>	<u>6,359</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General fund	57,146	62,168	(39,626)	79,688
Designated fund - Staffing Reserve	-	-	30,626	30,626
Designated fund - IT Replacement	-	-	3,000	3,000
Designated fund - Development	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
	57,146	62,168	-	119,314
Restricted funds				
Carers Grant	3,825	(3,825)	-	-
Other Small Grants	-	2,700	-	2,700
WSP - Garden	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
	<u>3,825</u>	<u>1,375</u>	<u>-</u>	<u>5,200</u>
TOTAL FUNDS	<u>60,971</u>	<u>63,543</u>	<u>-</u>	<u>124,514</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	262,625	(200,457)	62,168
Restricted funds			
Shropshire Autism Hub	26,250	(26,250)	-
BBO	90,857	(90,857)	-
Carers Grant	-	(3,825)	(3,825)
CCG	70,000	(70,000)	-
CCG Winter Monies	7,500	(7,500)	-
Other Small Grants	2,700	-	2,700
WSP - Garden	2,500	-	2,500
	<u>199,807</u>	<u>(198,432)</u>	<u>1,375</u>
TOTAL FUNDS	<u>462,432</u>	<u>(398,889)</u>	<u>63,543</u>

Designated Funds

Staffing Reserves - This is the cost of redundancy payments in case of full or partial income loss, the value is the total cost of the redundancy liability re-calculated annually as at 30th June 2023.

IT Replacement - This is planned essential expenditure needed to maintain the operating capacity, to spend on our IT infrastructure to maintain fit for purpose, up-to-date equipment.

Development - This is costs incurred through the process of developing and improving our service to meet the clients' needs.

Restricted Funds

The Carers Grant fund was received from Shropshire Council to support Covid related activity and also development of work with Shropshire and Telford Asperger's Carers Support Group.

The CCG fund is a pilot project to provide enhanced pre-assessment support together with development of an indicative passport to enable improved access to support services, individuals and their families having a better understanding of autism and a means of articulating their needs to key services. In addition, a triage to provide young people 18-25 years old on the waiting list for autism assessment with support to reduce the negative effects of a long wait.

The CCG Winter Monies fund is to support individuals with ASD over Winter 2022.

The Shropshire Autism Hub fund represents the restricted income and expenditure used to lead the provision of autism specific services for adults and their carers in Shropshire.

The BBO fund relates to the funding received in advance of expenditure for our Building Better Opportunities project funded by the European Social Fund and the National Lottery Community Fund.

The Disabled Persons Organisation (DPO) Emergency fund provided time limited Covid grant monies to support our work with disabled people.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

11. MOVEMENT IN FUNDS - continued

Restricted Funds

The WSP - Garden fund is a grant to support with creating a legacy, in our case a sensory and disability friendly garden at Louise House, alongside volunteers from the WSP local office.

12. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund and amounted to £4,969 (2022: £3,617). Contributions totalling £2,972 (2022: £932) were payable to the fund at the balance sheet date.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.