AUTISM SPECTRUM CONNECTIONS CYMRU

England & Wales · Charity number 1158045

Details

Status	Registered
Legal form	Charitable company
Company number	08461023
Registered	2014-07-29
Register	View on the Charity Commission register

Contact

Address	Sefton House Bridle Road Bootle Merseyside L30 4XR
Phone	01513309500

Activities

Objects: THE OBJECTS OF THE CHARITY ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:(1) TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF PERSONS WHO HAVE AUTISM SPECTRUM CONDITIONS THROUGH THE PROVISION OF FINANCIAL ASSISTANCE, SUPPORT, EDUCATION AND PRACTICAL ADVICE AND TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN ALL AREAS RELATING TO AUTISM;(2) TO RELIEVE PERSONS WHO HAVE AUTISM SPECTRUM CONDITIONS BY THE PROVISION OF CARERS AND BY THE PROVISION OF SUPPORT AND TRAINING TO SUCH CARERS;(3) TO DEVELOP THE CAPACITY AND SKILLS OF PERSONS WHO HAVE AUTISM SPECTRUM CONDITIONS IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY; AND(4) THE PROMOTION OF SOCIAL INCLUSION AMONG PERSONS WHO HAVE AUTISM SPECTRUM CONDITIONS WHO ARE SOCIALLY EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF SUCH CONDITIONS TO RELIEVE THE NEEDS OF SUCH PERSONS AND ASSIST THEM TO INTEGRATE INTO SOCIETY, IN PARTICULAR BY: PROVIDING EDUCATION AND INFORMATION TO SUPPORT AND ENABLE SUCH PERSONS TO MAXIMISE EDUCATIONAL OPPORTUNITIES; RAISING PUBLIC AWARENESS OF THE ISSUES AFFECTING SUCH PERSONS, BOTH GENERALLY AND IN RELATION TO THEIR SOCIAL EXCLUSION; PROVIDING WORKSHOPS, FORUMS, ADVOCACY AND GENERAL SUPPORT; AND PROVIDING RECREATIONAL FACILITIES AND OPPORTUNITIES FOR DEAF AND HEARING PEOPLE.

Activities: To promote and protect the physical and mental health of persons who have autism spectrum conditions through the provision of assistance , support, education and practical advice and to advance the education of the general public in all areas relating to autism.The promotion of social inclusion among persons who have ASC.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** People With Disabilities, Other Defined Groups

Geography

- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£546,761	£546,761	£0	9
2024-03-31	£487,147	£487,147	-	-
2023-03-31	£639,851	£667,150	£0	15
2022-03-31	£477,464	£491,747	-	-
2021-03-31	£462,235	£410,831	-	-

Trustees

Name	Role	Appointed
ANDY GRAINGER		2013-03-25
Caroline Ann Bovey		2023-12-08
David Michael Godfrey Ainsworth		2024-01-08
Lee Christopher Bowen		2024-01-08
Ole Black		2021-02-16
Paul Richard Jury		2024-01-08

AUTISM SPECTRUM CONNECTIONS CYMRU

England & Wales - Charity number 1158045

Accounts

Charity registration number 1158045 (England and Wales)

Company registration number 08461023

AUTISM SPECTRUM CONNECTIONS CYMRU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

AUTISM SPECTRUM CONNECTIONS CYMRU

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	1158045
Company number	08461023
Registered office	21 High Street Cardiff CF10 1PT
Auditor	DSG Audit Castle Chambers 43 Castle Street Liverpool L2 9TL

AUTISM SPECTRUM CONNECTIONS CYMRU

CONTENTS

AUTISM SPECTRUM CONNECTIONS CYMRU

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

This has been a very good year for the One Stop Shop, building on the improvements of the previous year and demonstrating the value of this service.

One of the challenges of the board has been working through the uncertainties of the Welsh Government Grant over the year. Our demonstration of the achievements of the One Stop Shop has helped receiving confirmation of funding for a further year. We will continue to press the case for future years.

The supported living service is now on a sound footing and has worked hard to achieve good levels of compliance. The challenge will be to increase referrals in the coming year.

The board is working well as the new trustees are bringing different experiences and challenges to ASCC’s work. We continue to be grateful to Autism Initiatives for their support.

Finally, but most importantly, I thank the staff for all their hard work which has led to a positive report following a good year.

Mr Ole Black
Chairman

Date: 13 August 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 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)".

Charity information

The charity was incorporated initially on 25th March 2013 as "Autism Spectrum Support Advice Service" and changed its name to "Autism Spectrum Connections Cymru" on 14th November 2013 in order to more accurately reflect its geographical remit. The charity was established in order to provide a "One Stop Shop" provision for people affected by Autism Spectrum Conditions and their carers within the Cardiff and South Wales area. After some initial preparation work the charity commenced activities in April 2014 and opened a permanent base of operations in Cardiff City Centre in January 2015.

Objectives and activities

<u>Purposes and aims</u>
The charity's purpose as set out in the objects contained in the company's memorandum of association are:

- To promote and protect the physical and mental health of persons who have autism spectrum conditions through the provision of financial assistance, support, education and practical advice and to advance the education of the general public in all areas relating to autism.

- To relieve persons who have autism spectrum conditions by the provision of carers and by the provision of support and training to such carers.

- To develop the capacity and skills of persons who have autism spectrum conditions in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

- The promotion of social inclusion among persons who have autism spectrum conditions who are socially excluded from society, or parts of society, as a result of such conditions to relieve the needs of such persons and assist them to integrate into society, in particular by providing education and information to support and enable such persons to maximise educational opportunities, raising public awareness if the issues affecting such persons, both generally and in relation to their social exclusion, providing workshops, forums, advocacy and general support, and providing recreational facilities and opportunities for deaf and hearing people.

<u>Ensuring our work delivers our aims</u>
We review our aims, and objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. This review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

- To work in partnership with stakeholders to ensure services are accountable and meet their needs.

- To work with professionals, carers and people we support to provide high quality services which are person centered and innovative and to ensure that service users achieve their full potential and maximise their independence.

- To constantly strive to achieve equality of opportunity for all employees and people we support by challenging discrimination and valuing the rights of the individual.

Public benefit

The trustees are confident that the charitable aims of Autism Spectrum Connections Cymru satisfy the principles of public benefit as defined in the Charities Act 2006. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

How our activities deliver public benefit

Our charitable activities focus on meeting the needs of vulnerable people, with autism spectrum conditions and or physical and learning disabilities, and are undertaken to further our charitable purposes for the public benefit.

Mental health problems and learning disabilities are found in people of all ages, religions, countries and societies. Equal access to our services is an important issue for us. Autism Spectrum Connections Cymru has an equal opportunity policy and diversity statement, which ensures that we have a culture, which is reinforced via our robust training program, which ensures equality of access to our services by gender, disability and sexual orientation. We believe equal access to our services is vital to our success, and that successful outcomes must be shared by all communities that use our services.

Achievements and performance

The One Stop Shop continues to make significant progress in achieving its targets and delivering valuable support to the autistic community. This report outlines the achievements and provides an update on our targets for the year.

The table below reflects our targets for the entire funding year and actual support delivered from April 2024 – March 2025.

Type of Support	**Target (Entire Year)**	**Support Delivered (April 24 – March 25)**
People accessing the project	150	311
Into Employment support	60	94
Retaining existing employment	15	26
Benefits support	130	223
Social Groups	60	54

The last quarter was our biggest statistically. March was the first month that we saw over 100 different people in a month, and our stats in this quarter for retaining employment and social groups match the first three quarters put together. We have surpassed all targets except social groups, although we expected to fall further short, we nearly met the target with our final quarter.

We attended a day of presentations on neurodivergence at the Senedd on Wednesday, 5th March, and we delivered a 20 minute talk on the work of the One Stop Shop.

Welsh Government are rolling over the funding stream for a year, so all projects will get the same funding in 25/26 as they received this year. We have reported to them on progress this year and we will be talking to the team soon about amending targets for next year now that we have a full team in place. We will be working with them and pressing the case on future funding after the government spending review.

As always, benefits support remains the busiest area of the service, with applications for PIP and Universal Credit continuing to be the most common requests. We have comfortbly surpassed our annual target for this year.

Our social groups and drop-in are well attended and we have made the drop-in space more welcoming with some soft furnishing. We have new ideas for new groups and now that funding is secured for next year, we will be increasing our group offering. The last quarter has seen a large increase in the use of the building for drop-ins and for social groups, and we expect that to continue into the new year.

Our small supported living service in Heath continues to provide for one person and the team have continued to work to secure further referrals to the property and we are hopeful that we will see new people supported within the service in 2025/2026.

We continue to work with Taff Housing Association for the transfer of the lease in 2025/2026.

Financial review

Income was £546,761 (2024: £487,147) and resources expended were £546,761 (2024: £487,147) for the year resulting in a surplus of £nil (2024: surplus of £nil).

<u>Principal Source of Funding</u>

The principal source of funding for the charity is grant and support fee income, details of which can be found in the notes to the accounts, together with the support of the parent charity, Autism Initiatives Group, and Autism Initiatives (UK), a fellow subsidiary of AutIsm Initiatives Group.

Reserves Policy

It is the policy of the Charity that unrestricted funds, excluding fixed assets, which have not been designated for a specific use should be maintained at a level equivalent to between two and three months of expenditure. This is to allow the Charity to be managed efficiently, and provide a buffer for uninterrupted services.

At the 31st March 2025 there are £nil general free reserves (2024: £nil). The trustees are aware of the current level of free reserves and expect it to increase to the required level in future years. The trustees are of the opinion that the level of free reserves does not impact on the Charity's ability to meet its day-to-day activities due to the continuing support of the parent Charity, Autism Initiatives Group and fellow group charity Autism Initiatives (UK).

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The risk management strategy is incorporated within the members' risk strategy. The trustees risk management strategy comprises: a yearly review, a system of establishing the high risk factors, a procedure to mitigate the risk and an implementation of procedures designed to minimise any potential impact should those risks materialise.

As well as a corporate risk management strategy; there are risk management procedures relating to specific services and individuals in place.

Structure, governance and management

The charity is a company limited by guarantee governed by its 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:

Mr A Grainger	
Mr Ole Black	
Mr L C Bowen	
Miss E L Lewis	(Resigned 30 April 2025)
Mr P R Jury	
Mr D M G Ainsworth	
Ms C A Bovey	

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Auditor

DSG resigned as auditor on 11 September 2024 due to an internal reorganisation. On the same day, DSG Audit Limited was appointed to continue the audit engagement without interruption.This change reflects a legal restructuring of the audit firm and does not affect the scope or continuity of the audit engagement.

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.

Small company provisions

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

The trustees' report was approved by the Board of Trustees.

Mr Ole Black
Trustee

13 August 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Autism Spectrum Connections Cymru for the purpose 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).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AUTISM SPECTRUM CONNECTIONS CYMRU

Opinion

We have audited the financial statements of Autism Spectrum Connections Cymru (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including 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 its 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.

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 charity 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.

Conclusions 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 charity'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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AUTISM SPECTRUM CONNECTIONS CYMRU

Capability of the audit in detecting irregularities,including fraud

Based on our discussions with the charity’s management and the Trustees, we identified that the following laws and regulations are significant to the entity:

• Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.

• Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity’s controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council’s website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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.

Jean Ellis

Jean Ellis BA FCA CTA (Senior Statutory Auditor)
For and on behalf of DSG Audit, Statutory Auditor
Chartered Accountants
Castle Chambers
43 Castle Street
Liverpool
L2 9TL

13 August 2025

AUTISM SPECTRUM CONNECTIONS CYMRU

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 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	86,903	258,295	345,198	51,073	241,348	292,421
Charitable activities	**4**	201,563	-	201,563	194,726	-	194,726
Total income		288,466	258,295	546,761	245,799	241,348	487,147
Expenditure on:							
Charitable activities	**5**	288,466	258,295	546,761	245,799	241,348	487,147
Total expenditure		288,466	258,295	546,761	245,799	241,348	487,147
Net income for the year/ Net movement in funds		-	-	-	-	-	-
Fund balances at 1 April 2024		-	-	-	-	-	-
Fund balances at 31 March 2025		-	-	-	-	-	-

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

AUTISM SPECTRUM CONNECTIONS CYMRU

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Debtors	**9**	285,194		251,678	
Cash at bank and in hand		6,430		14,745	
		291,624		266,423	
Creditors: amounts falling due within one year	**10**	(291,624)		(266,423)	
Net current assets			-		-
Net assets			-		-
Income funds					
Unrestricted funds			-		-
			-		-

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

The financial statements were approved by the Trustees on 13 August 2025

OPABlack

Mr Ole Black
Trustee

Company registration number 08461023

1 Accounting policies

Charity information

Autism Spectrum Connections Cymru is a private company limited by guarantee incorporated in England and Wales. The registered office is 21 High Street, Cardiff, CF10 1PT. The principal activities of the charity are disclosed in the Trustees' report.

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees consider that it is appropriate to prepare the accounts on a going concern basis as the charity will be able to meet its liabilities as they fall due, due to the continuing support of the Autism Initiatives Group. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors 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 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The specific policies used are as follows:

- Donations are included when the monies have been received. Donations received for the general purpose of the charity are included in unrestricted funds. Donations which have been received for specific projects are included in restricted income.

- Grants are treated as restricted funds if they are for specific purposes. All grants are included when the charity is entitled to the monies.

- No amounts are included in the financial statements for services donated by volunteers.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Restricted expenditure is set against restricted income.

The specific bases used are as follows:

- Charitable expenditure comprises direct expenditure in the furtherance of the charity's objectives.
- Governance costs include those incurred in the governance of its assets and are associated with constitutional and statutory requirements.

1.6 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.

1.7 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.

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.

1 Accounting policies **(Continued)**

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 receipts 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.

Derecognition of financial liabilities

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

1.8 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.

1.9 Retirement benefits

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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	86,903	-	86,903	51,073	-	51,073
Grants	-	258,295	258,295	-	241,348	241,348
	86,903	258,295	345,198	51,073	241,348	292,421

3 Income from donations and legacies **(Continued)**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts						
Autism Initiatives Group	10,000	-	10,000	10,000	-	10,000
Autism Initiatives (UK)	76,903	-	76,903	41,073	-	41,073
	86,903	-	86,903	51,073	-	51,073

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities	201,563	194,726

5 Charitable activities

	2025	2024
	£	£
Staff costs	388,495	368,987
Insurance	4,273	3,985
Repairs, renewals and maintenance	21,106	8,040
Utilities and telecommunications	18,566	13,485
Legal and professional	2,965	4,957
Bank charges	725	325
Office costs	12,144	9,801
Rent and rates	93,435	80,709
Bad debt write off	-	(8,689)
Miscellaneous costs	5,052	5,547
	546,761	487,147
Analysis by fund		
Unrestricted funds	288,466	
Restricted funds	258,295	
	546,761	
For the year ended 31 March 2024		
Unrestricted funds		245,799
Restricted funds		241,348
		487,147

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses in the year.

7 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Administration	8	9
Managers	1	1
Total	9	10

7 Employees (Continued)

Employment costs	2025	2024
	£	£
Wages and salaries	352,339	336,440
Social security costs	28,866	25,860
Other pension costs	7,290	6,687
	388,495	368,987

Included in the above salary costs are agency costs of £10,084 (2024: £5,930) and redundancy payments of £nil (2024: £nil).

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is made through the parent company.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	14,530	-
Other debtors	262,045	245,098
Prepayments and accrued income	8,619	6,580
	285,194	251,678

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	5,753	5,480
Trade creditors	3,300	1,266
Amount owed to parent undertaking	74,465	61,717
Amounts owed to fellow group undertakings	171,697	161,873
Other creditors	2,402	1,464
Accruals and deferred income	34,007	34,623
	291,624	266,423

11 Retirement benefit schemes

Defined contribution schemes	**2025** **£**	**2024** **£**
Charge to profit or loss in respect of defined contribution schemes	7,290	6,687

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.

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds			**Movement in funds**		
	Balance at 1 April 2023	**Income**	**Expenditure**	**Balance at 1 April 2024**	**Income**	**Expenditure**	**Balance at 31 March 2025**
	£	**£**	**£**	**£**	**£**	**£**	**£**
Welsh Government - One Stop Shop	-	241,348	(241,348)	-	258,295	(258,295)	-
	-	241,348	(241,348)	-	258,295	(258,295)	-

Welsh Government - One Stop Shop. Grants received from the Welsh Government to fund the operation of a One Stop Shop service providing support and access to resources for people affected by Autism Spectrum conditions.

13 Operating lease commitments

Lessee
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	70,000	70,000
Between two and five years	45,000	115,000
	115,000	185,000

14 Controlling party

At the year end, the ultimate controlling party was Autism Initiatives Group, a company incorporated and registered in England and Wales. The registered office is Sefton House, Bridle Road, Bootle, Merseyside, L30 4XR. Autism Initiatives Group prepares consolidated financial statements which include Autism Spectrum Connections Cymru.

15 Acknowledgements

Autism Spectrum Connections Cymru is extremely grateful to all donors who have generously given donations to support our work over the last year. Each donation is generous in its own right and can provide valuable support to us and our service users, parents and other care professionals.

16 Related party transactions

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

Accounts

Charity registration number 1158045

Company registration number 08461023 (England and Wales)

AUTISM SPECTRUM CONNECTIONS CYMRU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

AUTISM SPECTRUM CONNECTIONS CYMRU

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Grainger	
	Mr Ole Black	
	Mr L C Bowen	(Appointed 8 January 2024)
	Miss E L Lewis	(Appointed 8 January 2024)
	Mr P R Jury	(Appointed 8 January 2024)
	Mr D M G Ainsworth	(Appointed 8 January 2024)
	Ms C A Bovey	(Appointed 8 December 2023)
Charity number	1158045	
Company number	08461023	
Registered office	21 High Street Cardiff CF10 1PT	
Auditor	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL	

AUTISM SPECTRUM CONNECTIONS CYMRU

CONTENTS

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 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)".

Charity information

The charity was incorporated initially on 25th March 2013 as "Autism Spectrum Support Advice Service" and changed its name to "Autism Spectrum Connections Cymru" on 14th November 2013 in order to more accurately reflect its geographical remit. The charity was established in order to provide a "One Stop Shop" provision for people affected by Autism Spectrum Conditions and their carers within the Cardiff and South Wales area. After some initial preparation work the charity commenced activities in April 2014 and opened a permanent base of operations in Cardiff City Centre in January 2015.

Objectives and activities

Purposes and aims

The charity's purpose as set out in the objects contained in the company's memorandum of association are:

- To promote and protect the physical and mental health of persons who have autism spectrum conditions through the provision of financial assistance, support, education and practical advice and to advance the education of the general public in all areas relating to autism.

- To relieve persons who have autism spectrum conditions by the provision of carers and by the provision of support and training to such carers.

- To develop the capacity and skills of persons who have autism spectrum conditions in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

- The promotion of social inclusion among persons who have autism spectrum conditions who are socially excluded from society, or parts of society, as a result of such conditions to relieve the needs of such persons and assist them to integrate into society, in particular by providing education and information to support and enable such persons to maximise educational opportunities, raising public awareness if the issues affecting such persons, both generally and in relation to their social exclusion, providing workshops, forums, advocacy and general support, and providing recreational facilities and opportunities for deaf and hearing people.

Ensuring our work delivers our aims

We review our aims, and objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. This review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

- To work in partnership with stakeholders to ensure services are accountable and meet their needs.

- To work with professionals, carers and people we support to provide high quality services which are person centered and innovative and to ensure that service users achieve their full potential and maximise their independence.

- To constantly strive to achieve equality of opportunity for all employees and people we support by challenging discrimination and valuing the rights of the individual.

Public benefit

The trustees are confident that the charitable aims of Autism Spectrum Connections Cymru satisfy the principles of public benefit as defined in the Charities Act 2006. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

How our activities deliver public benefit

Our charitable activities focus on meeting the needs of vulnerable people, with autism spectrum conditions and or physical and learning disabilities, and are undertaken to further our charitable purposes for the public benefit.

Mental health problems and learning disabilities are found in people of all ages, religions, countries and societies. Equal access to our services is an important issue for us. Autism Spectrum Connections Cymru has an equal opportunity policy and diversity statement, which ensures that we have a culture, which is reinforced via our robust training program, which ensures equality of access to our services by gender, disability and sexual orientation. We believe equal access to our services is vital to our success, and that successful outcomes must be shared by all communities that use our services.

Achievements and performance

Following a difficult last year, we are pleased to report that the services provided by ASC Cymru have thrived this year, with good feedback from all stakeholders.

The senior management team has worked well to embed and improve service provision and we are well positioned to progress further in the forthcoming financial year.

This year has also seen the recruitment of new Trustees to the board, whose individual experience and knowledge will contribute greatly to the success of the Charity as we move forward into the new financial year.

Challenges are still to be faced however, the One Stop Shop is reliant on Welsh Government funding and there is no certainty that this will be renewed, but we remain hopeful due to the importance of the outcomes and support it generates for statutory services.

One Stop Shop (OSS)

We are pleased to provide an overview of the progress made by the One Stop Shop from April 2023 – March 2024. The following table illustrates our targets for the entire funding year, and actual support delivered for the entire year.

April 2023 – March 2024	Target	Support Delivered
People accessing the project	150	239
Into Employment support	60	89
Retaining existing employment	15	17
Benefits support	80	175
Social Groups	60	38

The OSS team has achieved impressive results across the board, with all annual targets being met or exceeded, except for Social Groups. This outcome was anticipated, considering the groups were initiated midway through the year. Looking ahead, we're confident in our ability to meet this target in the upcoming year.

The OSS team at 21 High Street has remained actively engaged in remote knowledge-sharing sessions with Scotland's OSS. Most recently, they participated in a session focused on reasonable adjustments in employment. This session proved to be immensely valuable for our employment team, especially considering their current efforts in supporting a growing number of individuals in employment.

Benefits

Benefits support remains a significant need among individuals using the Cardiff OSS services. The team has been highly effective in assisting people in accessing benefits, with applications for PIP and Universal Credit continuing to be the most frequent requests. As you can see from the table above, the team has supported more than twice the expected target. We are delighted to share that over the past financial year, the benefits team successfully secured over £1.2 million in benefits for the individuals using our service!

Employment

As stated above, we have exceeded our targets in providing employment support. They employment team maintain an active presence at various outreach events, with their most recent visit being at Cardiff and Vale College.

The team continue to work on revising and improving the existing employability workshops that are offered.

Social Activities

This year we have expanded our social group offerings and now host five weekly sessions at 21 High Street: Creative Writing, Social Drop-In, Arts and Crafts, Board Game Group, and Dungeons and Dragons. The newly introduced "Social Drop-In" is a longer, unstructured session designed to provide individuals with the flexibility to attend for as little or as long as they wish in our games room.

As predicted, we didn't meet our social group attendance targets this year due to starting session's midway through the year. However, attendance has been increasing steadily. With the upcoming appointment of a new Project Officer, who will work with Amber to develop our social calendar and promote the groups, we're confident that we will meet our targets in 24-25.

Benefits Case Study (Names have been changed)

Sarah approached ASC Cymru seeking benefit advice, initially lacking knowledge about entitlements and feeling a lot of anxiety about navigating the benefits system. Through our support, Sarah successfully accessed several benefits:

- PIP awarded enhanced daily living and standard mobility for four years without reassessment.
- New Style ESA secured support group status.
- UC and Council Tax Benefit were also successfully obtained.
- A blue badge was secured, enhancing Sarah's independence.

Furthermore, ASC Cymru intervened in a fine related to a dental treatment misunderstanding, resulting in its revocation.

As a result of our support, Sarah is now more financially secure and feeling more optimistic about her future.

Employment Case Study

Sam was referred to us by the Integrated Autism Service, seeking support as he prepared to commence employment with the Open University. Having been unemployed since 2017, Sam expressed significant anxiety about this transition. Recognising his specific needs, we tailored our support by focusing on key areas from our employability course, including managing anxiety, planning and prioritising workloads, and discussing reasonable adjustments.

Following our sessions, Sam reported feeling more at ease as he embarked on his new role in mid-April. We maintained communication with Sam through two check-ins since the commencement of his employment, during which he reported a positive adjustment without any notable issues arising.

Benefits and Social Group Case Study

Dianne approached ASCC over a year ago, seeking support with her PIP application. Throughout the process, ASCC provided comprehensive support with her application and eventually represented Dianne at tribunal level. The process was very difficult emotionally for Dianne, and she regularly dropped in to seek updates and reassurance.

In addition to PIP support, Dianne began attending the Arts and Crafts group. Despite being nervous to come every week, she always left the session reporting that she was very glad she came. After a year-long wait, Dianne received a positive decision from the tribunal panel, and a back payment exceeding £4000. This financial relief significantly impacted Dianne, enabling her to manage her finances independently after years of worrying and borrowing from her daughters.

Dianne's outlook on life has notably improved, demonstrated by her newfound optimism and engagement in activities such as salsa classes, where she finds joy in following instructions. Dianne continues to attend the Arts and Crafts group, enjoying the camaraderie with fellow members.

Quotes

“ASC Cymru and the team are something to celebrate. A beacon of light in a time where lack of funding to services has meant support services aren’t able to be what they were set out to be.”

“We are honestly extremely grateful for all the help that ASC Cymru have done for Alfie. They have gone above and beyond for him, and to have someone who actually understands ASD and the needs Aflie has – it really has been a great weight of our shoulders. This Service is a must for all people diagnosed with ASD. We honestly couldn’t have done all of this without their help”

“[Accessing ASCC] has changed my life completely. I don’t know what I would have done. I did go to a Hub before seeing ‘A’ but they confused me and I left feeling worse than when I went there. The specialist knowledge ‘A’ has is priceless! She has taken so much stress and worry from me that I am able to focus on managing my conditions and focusing on making positive changes. Whilst my ASD diagnosis and associated depression and anxiety are something I continue to struggle with I have no concerns or worries about accessing benefits. This might not sound like much to someone who has never been in this position but it means the world to me!”

“A has been the only consistent support since my diagnosis, and I can honestly say I don’t know where I’d be today without her. This is not a platitude; it is heartfelt and a deeply held belief. I was so confused and didn’t know what to do, what I might be entitled to or how to go about claiming. I literally knew nothing of the benefit system and felt completely overwhelmed and at time suicidal before finding A and the service. I didn't know how I would survive.”

Domiciliary Support Service

Over the last year, although there have been some leavers and starters, the team has remained consistent and we seem to have bucked the trend in the well documented difficulties regarding recruitment within the social care sector.

The service has had a successful inspection from CIW, with a lot of work and preparation form the manager and the team, in the development of bespoke polices and processes to satisfy the inspector.

The outcomes for the people supported have also been good, and this has been commented on by CIW. Consultation with people supported has also been identified as a strong indicator of ensuring involvement and control over their services, and direct input into their support plans.

We have finalised enrolment on the preferred provider scheme with Cardiff and the Vale, and expect to be receiving referrals in the first quarter of the new financial year.
Work also continues on the transfer of the lease of the supported living service to Taff Housing Association.

In conclusion, the Charity has had a successful operational year. Finances continue to be a source of concern, but ASC Cymru continue to be supported by the Autism Initiatives Group in regard to this.

Financial review

Income was £487,147 (2023: £639,851) and resources expended were £487,147 (2023: £667,150) for the year resulting in a deficit of £nil (2023: deficit of £27,299).

Principal Source of Funding

The principal source of funding for the charity is grant and support fee income, details of which can be found in the notes to the accounts, together with the support of the parent charity, Autism Initiatives Group, and Autism Initiatives (UK), a fellow subsidiary of AutIsm Initiatives Group.

Reserves Policy

It is the policy of the Charity that unrestricted funds, excluding fixed assets, which have not been designated for a specific use should be maintained at a level equivalent to between two and three months of expenditure. This is to allow the Charity to be managed efficiently, and provide a buffer for uninterrupted services.

At the 31st March 2024 there are £nil general free reserves (2022: £nil). The trustees are aware of the current level of free reserves and expect it to increase to the required level in future years. The trustees are of the opinion that the level of free reserves does not impact on the Charity's ability to meet its day-to-day activities due to the continuing support of the parent Charity, Autism Initiatives Group and fellow group charity Autism Initiatives (UK).

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The risk management strategy is incorporated within the members' risk strategy. The trustees risk management strategy comprises: a yearly review, a system of establishing the high risk factors, a procedure to mitigate the risk and an implementation of procedures designed to minimise any potential impact should those risks materialise.

As well as a corporate risk management strategy; there are risk management procedures relating to specific services and individuals in place.

Structure, governance and management

The charity is a company limited by guarantee governed by its 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:

Mr A Grainger	
Mr Ole Black	
Ms Elisabeth Baggott	(Resigned 9 December 2023)
Mr L C Bowen	(Appointed 8 January 2024)
Miss E L Lewis	(Appointed 8 January 2024)
Mr P R Jury	(Appointed 8 January 2024)
Mr D M G Ainsworth	(Appointed 8 January 2024)
Ms C A Bovey	(Appointed 8 December 2023)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Auditor

In accordance with the company's articles, a resolution proposing that DSG be reappointed as auditor of the company will be put at a General Meeting.

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.

Small company provisions

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

The trustees' report was approved by the Board of Trustees.

Mr Ole Black
Trustee

21 August 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Autism Spectrum Connections Cymru for the purpose 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).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AUTISM SPECTRUM CONNECTIONS CYMRU

Opinion

We have audited the financial statements of Autism Spectrum Connections Cymru (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its 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.

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 charity 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.

Conclusions 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 charity'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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularities,including fraud

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

• Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.

• Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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.

Jean Ellis

Jean Ellis BA FCA CTA (Senior Statutory Auditor)
for and on behalf of DSG

21 August 2024

Chartered Accountants
Statutory Auditor

Castle Chambers
43 Castle Street
Liverpool
L2 9TL

AUTISM SPECTRUM CONNECTIONS CYMRU

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	**3**	51,073	241,348	292,421	183,134	282,656	465,790
Charitable activities	**4**	194,726	-	194,726	174,061	-	174,061
Total income		245,799	241,348	487,147	357,195	282,656	639,851
Expenditure on:							
Charitable activities	**5**	245,799	241,348	487,147	384,494	282,656	667,150
Total expenditure		245,799	241,348	487,147	384,494	282,656	667,150
Net income/(expenditure) for the year/ Net movement in funds		-	-	-	(27,299)	-	(27,299)
Fund balances at 1 April 2023		-	-	-	27,299	-	27,299
Fund balances at 31 March 2024		-	-	-	-	-	-

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

AUTISM SPECTRUM CONNECTIONS CYMRU

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Debtors	**9**	251,678		313,337	
Cash at bank and in hand		14,745		9,074	
		266,423		322,411	
Creditors: amounts falling due within one year	**10**	(266,423)		(322,411)	
Net current assets			-		-
Net assets			-		-
Income funds					
Unrestricted funds			-		-
			-		-

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

The financial statements were approved by the Trustees on 21 August 2024

OPA Black

Mr Ole Black
Trustee

Company registration number 08461023

1 Accounting policies

Charity information

Autism Spectrum Connections Cymru is a private company limited by guarantee incorporated in England and Wales. The registered office is 21 High Street, Cardiff, CF10 1PT. The principal activities of the charity are disclosed in the Trustees' report.

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees consider that it is appropriate to prepare the accounts on a going concern basis as the charity will be able to meet its liabilities as they fall due, due to the continuing support of the Autism Initiatives Group. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors 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 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The specific policies used are as follows:

- Donations are included when the monies have been received. Donations received for the general purpose of the charity are included in unrestricted funds. Donations which have been received for specific projects are included in restricted income.
- Grants are treated as restricted funds if they are for specific purposes. All grants are included when the charity is entitled to the monies.
- No amounts are included in the financial statements for services donated by volunteers.

1 Accounting policies (Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Restricted expenditure is set against restricted income.

The specific bases used are as follows:

- Charitable expenditure comprises direct expenditure in the furtherance of the charity's objectives.
- Governance costs include those incurred in the governance of its assets and are associated with constitutional and statutory requirements.

1.6 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.

1.7 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.

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.

1 Accounting policies (Continued)

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 receipts 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.

Derecognition of financial liabilities

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

1.8 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.

1.9 Retirement benefits

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.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	51,073	-	51,073	183,134	-	183,134
Grants receivable for core activities	-	241,348	241,348	-	282,656	282,656
	51,073	241,348	292,421	183,134	282,656	465,790

3 Income from donations and legacies (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts						
Autism Initiatives Group	10,000	-	10,000	-	-	-
Autism Initiatives (UK)	41,073	-	41,073	183,115	-	183,115
Local fundraising	-	-	-	19	-	19
	51,073	-	51,073	183,134	-	183,134

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities	194,726	174,061

5 Charitable activities

	2024	2023
	£	£
Staff costs	368,987	539,722
Insurance	3,985	3,893
Repairs, renewals and maintenance	8,040	2,138
Utilities and telecommunications	13,485	13,305
Legal and professional	4,957	8,960
Bank charges	325	443
Office costs	9,801	24,758
Rent and rates	80,709	69,888
Bad debt write off	(8,689)	(9,321)
Miscellaneous costs	5,547	13,364
	487,147	667,150
Analysis by fund		
Unrestricted funds	245,799	
Restricted funds	241,348	
	487,147	
For the year ended 31 March 2023		
Unrestricted funds		384,494
Restricted funds		282,656
		667,150

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses in the year.

7 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Administration	9	14
Managers	1	1
Total	10	15

7 Employees (Continued)

Employment costs

	2024	2023
	£	£
Wages and salaries	336,440	502,179
Social security costs	25,860	31,108
Other pension costs	6,687	6,435
	368,987	539,722

Included in the above salary costs are agency costs of £5,930 (2023: £17,847) and redundancy payments of £nil (2023: £56,511).

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is made through the parent company.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	-	20,576
Other debtors	245,098	286,406
Prepayments and accrued income	6,580	6,355
	251,678	313,337

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	5,480	4,716
Trade creditors	1,266	528
Amount owed to parent undertaking	61,717	48,799
Amounts owed to fellow group undertakings	161,873	226,765
Other creditors	1,464	1,273
Accruals and deferred income	34,623	40,330
	266,423	322,411

11 Retirement benefit schemes

Defined contribution schemes	**2024** £	**2023** £
Charge to profit or loss in respect of defined contribution schemes	6,687	6,435

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.

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds			**Movement in funds**		
	Balance at 1 April 2022	**Income**	**Expenditure**	**Balance at 1 April 2023**	**Income**	**Expenditure**	**Balance at 31 March 2024**
	£	£	£	£	£	£	£
Welsh Government - One Stop Shop	-	282,656	(282,656)	-	241,348	(241,348)	-
	-	282,656	(282,656)	-	241,348	(241,348)	-

Welsh Government - One Stop Shop. Grants received from the Welsh Government to fund the operation of a One Stop Shop service providing support and access to resources for people affected by Autism Spectrum conditions.

13 Operating lease commitments

Lessee

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

	2024 £	**2023** £
Within one year	70,000	70,000
Between two and five years	115,000	160,000
	185,000	230,000

14 Controlling party

At the year end, the ultimate controlling party was Autism Initiatives Group, a company incorporated and registered in England and Wales. The registered office is Sefton House, Bridle Road, Bootle, Merseyside, L30 4XR. Autism Initiatives Group prepares consolidated financial statements which include Autism Spectrum Connections Cymru.

15 Acknowledgements

Autism Spectrum Connections Cymru is extremely grateful to all donors who have generously given donations to support our work over the last year. Each donation is generous in its own right and can provide valuable support to us and our service users, parents and other care professionals.

16 Related party transactions

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

Accounts

Charity registration number 1158045

Company registration number 08461023 (England and Wales)

AUTISM SPECTRUM CONNECTIONS CYMRU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

AUTISM SPECTRUM CONNECTIONS CYMRU

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Grainger Mr Ole Black Ms Elisabeth Baggott
Charity number	1158045
Company number	08461023
Registered office	21 High Street Cardiff CF10 1PT
Auditor	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL

AUTISM SPECTRUM CONNECTIONS CYMRU

CONTENTS

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 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)".

Charity information
The charity was incorporated initially on 25th March 2013 as "Autism Spectrum Support Advice Service" and changed its name to "Autism Spectrum Connections Cymru" on 14th November 2013 in order to more accurately reflect its geographical remit. The charity was established in order to provide a "One Stop Shop" provision for people affected by Autism Spectrum Conditions and their carers within the Cardiff and South Wales area. After some initial preparation work the charity commenced activities in April 2014 and opened a permanent base of operations in Cardiff City Centre in January 2015.

Objectives and activities
Purposes and aims
The charity's purpose as set out in the objects contained in the company's memorandum of association are:

- To promote and protect the physical and mental health of persons who have autism spectrum conditions through the provision of financial assistance, support, education and practical advice and to advance the education of the general public in all areas relating to autism.

- To relieve persons who have autism spectrum conditions by the provision of carers and by the provision of support and training to such carers.

- To develop the capacity and skills of persons who have autism spectrum conditions in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

- The promotion of social inclusion among persons who have autism spectrum conditions who are socially excluded from society, or parts of society, as a result of such conditions to relieve the needs of such persons and assist them to integrate into society, in particular by providing education and information to support and enable such persons to maximise educational opportunities, raising public awareness if the issues affecting such persons, both generally and in relation to their social exclusion, providing workshops, forums, advocacy and general support, and providing recreational facilities and opportunities for deaf and hearing people.

Ensuring our work delivers our aims
We review our aims, and objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. This review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

- To work in partnership with stakeholders to ensure services are accountable and meet their needs.

- To work with professionals, carers and service users to provide high quality services which are person centered and innovative and to ensure that service users achieve their full potential and maximise their independence.

- To constantly strive to achieve equality of opportunity for all employees and service users by challenging discrimination and valuing the rights of the individual.

Public benefit
The trustees are confident that the charitable aims of Autism Spectrum Connections Cymru satisfy the principles of public benefit as defined in the Charities Act 2006. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

How our activities deliver public benefit
Our charitable activities focus on meeting the needs of vulnerable people, with autism spectrum conditions and or physical and learning disabilities, and are undertaken to further our charitable purposes for the public benefit.

Mental health problems and learning disabilities are found in people of all ages, regions, countries and societies. Equal access to our services is an important issue for us. Autism Spectrum Connections Cymru has an equal opportunity policy and diversity statement, which ensures that we have a culture, which is reinforced via our robust training program, which ensures equality of access to our services by gender, disability and sexual orientation. We believe equal access to our services is vital to our success, and that successful outcomes must be shared by all communities that use our services.

Achievements and performance
This year has been difficult for ASCC on a number of levels, financially, recruitment and retention and the bedding in of a new senior management team.

The One Stop Shop (OSS) based at 21 High Street, Cardiff operates to provide responsive, flexible, person centred support for autistic adults in the areas of pre- employment and benefits. Referrals are accepted from a range of partners, including Integrated Autism Service, Council Health Management Teams, third sector and direct referral from individuals. We aim to work collaboratively with statutory and third sector partners to promote choice and control for project beneficiaries to seek support which is outside the scope of this project.

Within the One Stop Shop, based in High Street in Cardiff, the six months between April and September 2022 were extremely challenging for ASCC. The team experienced an unprecedented level of staff departures over this time, including the Project Lead and the Service Manager. This destabilised the service, necessitating a period of reconfiguration. Despite this, we still managed to meet, and in some areas exceed our targets for the 12 months. Here is a breakdown of the targets and actual support delivered for the period:

	Target	Actual
People accessing the service	75	84 (75 new referrals)
Employment support	30	21
Support to retain employment	8	14
Benefits support	33	52

As the above table demonstrates, employment referrals decreased, but this has been matched by an increase in benefits referrals.

Overall, we have supported people to be awarded over £250,000 in benefits.

With a full team in place the ASCC team continued to provide a high level of support to the people who use the service, as well as developing exciting plans for the future, to expand upon and complement the valuable support that we are already delivering.

The feedback from various partners regarding the effectiveness of the service has been good, and this has resulted in Welsh Government awarding a further grant for a three year period safeguarding this valuable service.

Further developments for the service 2023/24 include:

- Restarting the social groups. These were paused over 2020-21, due to the COVID pandemic, and further delayed in 2022 due to the staffing issues that took place. These activities will be delivered by volunteers, and co-ordinated by a new staff member.
- To facilitate this, the layout of the building will be changed, to better accommodate social groups and to ensure that the support that we already provide can continue to be delivered.
- Expanding our benefits support package to include finance and budgeting advice.
- Strengthening virtual links to Autism Initiative's other One Stop Shop services around the UK (including accessing existing online sessions).
- Launching the ASCC website.
- A private meeting room will also be created in the building, which can be used by external partners.
- A quality assurance questionnaire will be developed, which will be distributed to people who use the service. This will be used to gather more substantial qualitative data regarding the way that the service is used.

To support the development of the service, a Business Support Manager will also be recruited, who will manage the office, maintain databases, process referrals and manage and maintain the website.

The supported living service in Heath has also experienced change and a new service manager has implemented a number of changes to ensure compliance with Care Inspectorate Wales. The service currently leased by ASCC will be transferring the lease to a housing association in the next financial year, ensuring compliance with legislation in the provision of domiciliary care services.

Future plans for the service is to continue to seek referrals for current vacancies working with the Complex Care Commissioning Team and the new Neurodiversity team which became operational in September 2023.

A successful recruitment campaign for new Trustees led to strong expression of interest from a number of people, resulting in six potentially new trustees, with induction planned in November and processed with the Charity Commission by January 2024.

Financial review
Income was £639,851 (2022: £477,464) and resources expended were £667,150 (2022: £491,747) for the year resulting in a deficit of £27,299 (2022: deficit of £14,283).

Principal Source of Funding
The principal source of funding for the charity is grant and support fee income, details of which can be found in the notes to the accounts, together with the support of the parent charity, Autism Initiatives Group, and Autism Initiatives (UK), a fellow subsidiary of AutIsm Initiatives Group.

Reserves Policy
It is the policy of the Charity that unrestricted funds, excluding fixed assets, which have not been designated for a specific use should be maintained at a level equivalent to between two and three months of expenditure. This is to allow the Charity to be managed efficiently, and provide a buffer for uninterrupted services.

At the 31st March 2023 there are £nil general free reserves (2022: £27, 299). The trustees are aware of the current level of free reserves and expect it to increase to the required level in future years. The trustees are of the opinion that the level of free reserves does not impact on the Charity's ability to meet its day-to-day activities due to the continuing support of the parent Charity, Autism Initiatives Group and fellow group charity Autism Initiatives (UK).
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Risk Management
The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The risk management strategy is incorporated within the members' risk strategy. The trustees risk management strategy comprises: a yearly review, a system of establishing the high risk factors, a procedure to mitigate the risk and an implementation of procedures designed to minimise any potential impact should those risks materialise.

As well as a corporate risk management strategy; there are risk management procedures relating to specific services and individuals in place.

Structure, governance and management
The charity is a company limited by guarantee governed by its 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:

Mr A Grainger
Mr Ole Black
Ms Elisabeth Baggott

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Auditor
In accordance with the company's articles, a resolution proposing that DSG be reappointed as auditor of the company will be put at a General Meeting.

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.

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

The trustees' report was approved by the Board of Trustees.

Andrew Grainger

Mr A Grainger
Trustee

23 November 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Autism Spectrum Connections Cymru for the purpose 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).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AUTISM SPECTRUM CONNECTIONS CYMRU

Opinion

We have audited the financial statements of Autism Spectrum Connections Cymru (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its 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.

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 charity 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.

Conclusions 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 charity'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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularities,including fraud
Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

• Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.

• Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jean Ellis

Jean Ellis BA FCA CTA (Senior Statutory Auditor)
for and on behalf of DSG

23 November 2023

Chartered Accountants
Statutory Auditor

Castle Chambers
43 Castle Street
Liverpool
L2 9TL

AUTISM SPECTRUM CONNECTIONS CYMRU

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	**3**	183,134	282,656	465,790	1,078	300,000	301,078
Charitable activities	**4**	174,061	-	174,061	176,386	-	176,386
Total income		357,195	282,656	639,851	177,464	300,000	477,464
Expenditure on:							
Charitable activities	**5**	384,494	282,656	667,150	191,747	300,000	491,747
Total expenditure		384,494	282,656	667,150	191,747	300,000	491,747
Net expenditure for the year/ Net movement in funds		(27,299)	-	(27,299)	(14,283)	-	(14,283)
Fund balances at 1 April 2022		27,299	-	27,299	41,582	-	41,582
Fund balances at 31 March 2023		-	-	-	27,299	-	27,299

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

AUTISM SPECTRUM CONNECTIONS CYMRU

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Debtors	**9**	313,337		62,447	
Cash at bank and in hand		9,074		27,125	
		322,411		89,572	
Creditors: amounts falling due within one year	**10**	(322,411)		(62,273)	
Net current assets			-		27,299
Net assets			-		27,299
Income funds					
Unrestricted funds			-		27,299
			-		27,299

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

The financial statements were approved by the Trustees on 23 November 2023

Andrew Grainger

Mr A Grainger
Trustee

Company registration number 08461023

1 Accounting policies

Charity information

Autism Spectrum Connections Cymru is a private company limited by guarantee incorporated in England and Wales. The registered office is 21 High Street, Cardiff, CF10 1PT. The principal activities of the charity are disclosed in the Trustees' report.

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees consider that it is appropriate to prepare the accounts on a going concern basis as the charity will be able to meet its liabilities as they fall due, due to the continuing support of the Autism Initiatives Group. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The specific policies used are as follows:

- Donations are included when the monies have been received. Donations received for the general purpose of the charity are included in unrestricted funds. Donations which have been received for specific projects are included in restricted income.

- Grants are treated as restricted funds if they are for specific purposes. All grants are included when the charity is entitled to the monies.

- No amounts are included in the financial statements for services donated by volunteers.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Restricted expenditure is set against restricted income.

The specific bases used are as follows:

- Charitable expenditure comprises direct expenditure in the furtherance of the charity's objectives.
- Governance costs include those incurred in the governance of its assets and are associated with constitutional and statutory requirements.

1.6 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.

1.7 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.

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.

1 Accounting policies **(Continued)**

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 receipts 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.

Derecognition of financial liabilities

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

1.8 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.

1.9 Retirement benefits

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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	183,134	-	183,134	290	-	290
Grants receivable for core activities	-	282,656	282,656	788	300,000	300,788
	183,134	282,656	465,790	1,078	300,000	301,078
Donations and gifts						
Autism Initiatives (UK)	183,115	-	183,115	-	-	-
Local fundraising	19	-	19	290	-	290
	183,134	-	183,134	290	-	290

4 Charitable activities

	2023	2022
	£	£
Charitable activities	174,061	176,386

5 Charitable activities

	2023	2022
	£	£
Staff costs	539,722	416,848
Insurance	3,893	3,995
Repairs, renewals and maintenance	2,138	11,256
Utilities and telecommunications	13,305	6,788
Legal and professional	8,960	649
Bank charges	443	851
Office costs	24,758	17,682
Rent and rates	69,888	27,077
Bad debt write off	(9,321)	(1,019)
Miscellaneous costs	13,364	7,620
	667,150	491,747
Analysis by fund		
Unrestricted funds	384,494	
Restricted funds	282,656	
	667,150	
For the year ended 31 March 2022		
Unrestricted funds		191,747
Restricted funds		300,000
		491,747

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses in the year.

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	14	13
Managers	1	1
Total	15	14

Employment costs	2023 £	2022 £
Wages and salaries	502,179	382,931
Social security costs	31,108	27,411
Other pension costs	6,435	6,506
	539,722	416,848

Included in the above salary costs are agency costs of £17,847 (2022 £nil) and redundancy payments of £56,511.

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	20,576	54,048
Other debtors	286,406	2,043
Prepayments and accrued income	6,355	6,356
	313,337	62,447

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	4,716	6,848
Trade creditors	528	3,659
Amount owed to parent undertaking	48,799	12,515
Amounts owed to fellow group undertakings	226,765	3,311
Other creditors	1,273	1,714
Accruals and deferred income	40,330	34,226
	322,411	62,273

11 Retirement benefit schemes

Defined contribution schemes

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 activities in respect of defined contribution schemes was £6,435 (2022: £6,506).

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Income	Expenditure	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£	£	£
Welsh Government - One Stop Shop	300,000	(300,000)	-	282,656	(282,656)	-
	300,000	(300,000)	-	282,656	(282,656)	-

Welsh Government - One Stop Shop. Grants received from the Welsh Government to fund the operation of a One Stop Shop service providing support and access to resources for people affected by Autism Spectrum conditions.

13 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	-	-	-	27,299	-	27,299
	-	-	-	27,299	-	27,299

14 Operating lease commitments

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

	2023	2022
	£	£
Within one year	70,000	25,000
Between two and five years	160,000	50,000
	230,000	75,000

15 Controlling party

At the year end, the ultimate controlling party was Autism Initiatives Group, a company incorporated and registered in England and Wales. The registered office is Sefton House, Bridle Road, Bootle, Merseyside, L30 4XR. Autism Initiatives Group prepares consolidated financial statements which include Autism Spectrum Connections Cymru.

16 Related party transactions

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

17 Acknowledgements

Autism Spectrum Connections Cymru is extremely grateful to all donors who have generously given donations to support our work over the last year. Each donation is generous in its own right and can provide valuable support to us and our service users, parents and other care professionals.

Accounts

Charity registration number 1158045

Company registration number 08461023 (England and Wales)

AUTISM SPECTRUM CONNECTIONS CYMRU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

AUTISM SPECTRUM CONNECTIONS CYMRU

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	1158045
Company number	08461023
Registered office	21 High Street Cardiff CF10 1PT
Auditor	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL

AUTISM SPECTRUM CONNECTIONS CYMRU

CONTENTS

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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 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)".

Charity information

The charity was incorporated initially on 25th March 2013 as "Autism Spectrum Support Advice Service" and changed its name to "Autism Spectrum Connections Cymru" on 14th November 2013 in order to more accurately reflect its geographical remit. The charity was established in order to provide a "One Stop Shop" provision for people affected by Autism Spectrum Conditions and their carers within the Cardiff and South Wales area. After some initial preparation work the charity commenced activities in April 2014 and opened a permanent base of operations in Cardiff City Centre in January 2015.

Objectives and activities

Purposes and aims

The charity's purpose as set out in the objects contained in the company's memorandum of association are:

- To promote and protect the physical and mental health of persons who have autism spectrum conditions through the provision of financial assistance, support, education and practical advice and to advance the education of the general public in all areas relating to autism.
- To relieve persons who have autism spectrum conditions by the provision of carers and by the provision of support and training to such carers.
- To develop the capacity and skills of persons who have autism spectrum conditions in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
- The promotion of social inclusion among persons who have autism spectrum conditions who are socially excluded from society, or parts of society, as a result of such conditions to relieve the needs of such persons and assist them to integrate into society, in particular by providing education and information to support and enable such persons to maximise educational opportunities, raising public awareness if the issues affecting such persons, both generally and in relation to their social exclusion, providing workshops, forums, advocacy and general support, and providing recreational facilities and opportunities for deaf and hearing people.

Ensuring our work delivers our aims

We review our aims, and objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. This review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

- To work in partnership with stakeholders to ensure services are accountable and meet their needs.
- To work with professionals, carers and service users to provide high quality services which are person centered and innovative and to ensure that service users achieve their full potential and maximise their independence.
- To constantly strive to achieve equality of opportunity for all employees and service users by challenging discrimination and valuing the rights of the individual.

Public benefit
The trustees are confident that the charitable aims of Autism Spectrum Connections Cymru satisfy the principles of public benefit as defined in the Charities Act 2006. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

How our activities deliver public benefit
Our charitable activities focus on meeting the needs of vulnerable people, with autism spectrum conditions and or physical and learning disabilities, and are undertaken to further our charitable purposes for the public benefit.

Mental health problems and learning disabilities are found in people of all ages, regions, countries and societies. Equal access to our services is an important issue for us. Autism Spectrum Connections Cymru has an equal opportunity policy and diversity statement, which ensures that we have a culture, which is reinforced via our robust training program, which ensures equality of access to our services by gender, disability and sexual orientation. We believe equal access to our services is vital to our success, and that successful outcomes must be shared by all communities that use our services.

Achievements and performance
In the last year ASCC has continued to deliver the One Stop Shops project funded by Welsh Government to support autistic adults across the Cardiff and Vale and Gwent Regional Partnership Board Areas. The Project focusses upon providing pre-employment skills and support for autistic adults as well as benefit advice and support.

Current support in progress or completed for 21/22:

50 people accessed employability workshop remotely (10 week)
1 drop in session run at DWP in Gwent followed by 1 face to face 10 week Employability Course run from Blackwood JCP (more planned for 21/22 across Cardiff & Gwent)
15 people accessed employability workshop (5 week)
35 people supported to access Higher Education workshop.
32 people supported into employment, training or to retain employment. Includes 17 people supported to apply for Access to Work.

Benefits:

Over 70 different benefits queries over the course of the 21/22 funding period.

Claims at the Mandatory Reconsideration have a 50% success rate and for the funding period 21/22 we have had a 100% success rate at tribunal.

The impact economically for individuals we support has meant a collective entitlement of over £1,000,000 in PIP awards across the project to date.

ASCC have developed a partnership with the Office for National Statistic (ONS), over a number of years supporting their autistic employees through the provision of support to the employees and also training and support for their managers. This partnership was extended at the beginning of 21/22 to develop the 'Life Chances Programme'. The project has seen ASCC work with the ONS to set up work placements for individuals who would have difficulty normally applying for roles in the Civil Service. The aim of the Project is to provide an opportunity for autistic adults to gain work experience with potential for a paid role, should the person and ONS agree the placement has been successful. So far, five people have been supported this year at the ONS, with three of those now in paid employment.

Our Student Support Service continues to provide specialist, autism specific mentoring and study skills for university students across South East Wales. In the past year we have supported over 100 students through the service, through the provision of weekly and bi-weekly support sessions. The majority of these have continued to be delivered remotely due to Covid restrictions but more recently we have observed a preference from students to continue support in this way, even though some face to face appointments have resumed. Our dedicated support team have played an active role in working alongside, Cardiff University, University of South Wales and Cardiff Metropolitan University to develop and facilitate support for students, through transition events for autistic students.

ASCC have been working closely with commissioners in Cardiff and Vale to develop new services for autistic adults. We have identified and overseen the renovation of a new property in the Heath area of Cardiff, which will provide supported living for four people. Building work has now been completed. The property is comprised of five flats, each with separate entrances and a communal courtyard area. One flat will be retained as base for 24 hour staffing/ sleep-in accommodation and some communal activities.

Referrals into this service are high, the first person who will move in is currently undergoing transition work, with a potential move in date of July 2022.

Financial review
Income was £477,464 (2021: £462,235) and resources expended were £491,747 (2021: £410,831) for the year resulting in a deficit of £14,283 (2021: Surplus £51,404).

Principal Source of Funding

The principal source of funding for the charity is grant and support fee income, details of which can be found in the notes to the accounts, together with the support of the parent charity, Autism Initiatives Group, and Autism Initiatives (UK), a fellow subsidiary of Autism Initiatives Group.

Reserves Policy

It is the policy of the Charity that unrestricted funds, excluding fixed assets, which have not been designated for a specific use should be maintained at a level equivalent to between two and three months of expenditure. This is to allow the Charity to be managed efficiently, and provide a buffer for uninterrupted services.
At the 31st March 2021 there is a surplus on general free reserves of £41,582 (2020: deficit £9,822). The trustees are aware of the current level of free reserves and expect it to increase to the required level in future years. The trustees are of the opinion that the level of free reserves does not impact on the Charity's ability to meet its day-to-day activities due to the continuing support of the parent Charity, Autism Initiatives Group.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The risk management strategy is incorporated within the members' risk strategy. The trustees risk management strategy comprises: a yearly review, a system of establishing the high risk factors, a procedure to mitigate the risk and an implementation of procedures designed to minimise any potential impact should those risks materialise.

As well as a corporate risk management strategy; there are risk management procedures relating to specific services and individuals in place.

Plans for future periods
2022/23 will be an exciting period for the charity as we build upon our existing services. Confirmation of an extension of the Welsh Government funded One Stop Shops Project to 2025 was received in December 2021, which offers greater sustainability to the benefits and pre-employment work we currently undertake.

We have adopted a cautious approach throughout the pandemic of limiting face to face meetings for student support and across the OSS Project to ensure the safety of staff and people we support. We will be gradually transitioning to a 'new normal', where face to face facilitation is reintroduced, but we have found that many beneficiaries of support have asked to continue with remote support through IT applications such as MS Teams. Staff employed at our Head Office in Cardiff have expressed a preference for working back in the office and this is gradually being reintroduced.

A central aim over the coming 12 months will be development of the new supported living service in Heath in Cardiff. Recruitment of a new staff team for this development has commenced and further recruitment and development of staffing teams will be needed to support both our domiciliary and outreach services.

Structure, governance and management
The charity is a company limited by guarantee governed by its 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:
Mr A Grainger
Mr Ole Black
Ms Elisabeth Baggott

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Auditor
In accordance with the company's articles, a resolution proposing that DSG be reappointed as auditor of the company will be put at a General Meeting.

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

The trustees' report was approved by the Board of Trustees.

Mr A Grainger
Trustee

17 November 2022

AUTISM SPECTRUM CONNECTIONS CYMRU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Autism Spectrum Connections Cymru for the purpose 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).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUTISM SPECTRUM CONNECTIONS CYMRU

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AUTISM SPECTRUM CONNECTIONS CYMRU

Opinion

We have audited the financial statements of Autism Spectrum Connections Cymru (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its 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.

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 charity 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.

Conclusions 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 charity'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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularities,including fraud
Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

• Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.

• Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud. is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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.

Jean Ellis BA FCA CTA (Senior Statutory Auditor)
for and on behalf of DSG

17 November 2022

Chartered Accountants
Statutory Auditor

Castle Chambers
43 Castle Street
Liverpool
L2 9TL

AUTISM SPECTRUM CONNECTIONS CYMRU

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	**3**	1,078	-	1,078	15,689	-	15,689
Charitable activities	**4**	176,386	300,000	476,386	155,547	290,999	446,546
Total income		177,464	300,000	477,464	171,236	290,999	462,235
Expenditure on:							
Charitable activities	**5**	191,747	300,000	491,747	119,832	290,999	410,831
Net (expenditure)/income for the year/ Net movement in funds		(14,283)	-	(14,283)	51,404	-	51,404
Fund balances at 1 April 2021		41,582	-	41,582	(9,822)	-	(9,822)
Fund balances at 31 March 2022		27,299	-	27,299	41,582	-	41,582

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

AUTISM SPECTRUM CONNECTIONS CYMRU

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	**8**	62,447		124,594	
Cash at bank and in hand		27,125		7,161	
		89,572		131,755	
Creditors: amounts falling due within one year	**9**	(62,273)		(90,173)	
Net current assets			27,299		41,582
Income funds					
Unrestricted funds			27,299		41,582
			27,299		41,582

The financial statements were approved by the Trustees on 17 November 2022

Mr A Grainger
Trustee

Company registration number 08461023

1 Accounting policies

Charity information

Autism Spectrum Connections Cymru is a private company limited by guarantee incorporated in England and Wales. The registered office is 21 High Street, Cardiff, CF10 1PT. The principal activities of the charity are disclosed in the Trustees' report.

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees consider that it is appropriate to prepare the accounts on a going concern basis as the charity will be able to meet its liabilities as they fall due, due to the continuing support of the Autism Initiatives group. In making this assessment the trustees have considered the impact of the Coronavirus which is prevalent at the time of approval of these accounts and are confident that they, and the Autism Initiatives group, have adequate resources to continue to operate having taken account of current and future income streams and expenditure commitments.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The specific policies used are as follows:

- Donations are included when the monies have been received. Donations received for the general purpose of the charity are included in unrestricted funds. Donations which have been received for specific projects are included in restricted income.
- Grants are treated as restricted funds if they are for specific purposes. All grants are included when the charity is entitled to the monies.
- No amounts are included in the financial statements for services donated by volunteers.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Restricted expenditure is set against restricted income.

The specific bases used are as follows:

- Charitable expenditure comprises direct expenditure in the furtherance of the charity's objectives.
- Governance costs include those incurred in the governance of its assets and are associated with constitutional and statutory requirements.

1.6 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.

1.7 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.

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.

1 Accounting policies **(Continued)**

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 receipts 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.

Derecognition of financial liabilities

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

1.8 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.

1.9 Retirement benefits

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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	290	440
Grants receivable for core activities	788	15,249
	1,078	15,689

3 Donations and legacies **(Continued)**

Donations and gifts		
Local fundraising	290	440
	290	440
Grants receivable for core activities		
Coranavirus Job Retention Scheme	788	15,249
	788	15,249

4 Charitable activities

	2022 £	2021 £
Charitable activities	476,386	446,546
Analysis by fund		
Unrestricted funds	176,386	155,547
Restricted funds	300,000	290,999
	476,386	446,546

5 Charitable activities

	2022	2021
	£	£
Staff costs	416,848	308,170
Insurance	3,995	3,097
Repairs, renewals and maintenance	11,256	4,829
Utilities and telecommunications	6,788	7,649
Legal and professional	649	383
Bank charges	851	368
Office costs	17,682	44,247
Rent and rates	27,077	24,102
Bad debt write off	(1,019)	9,886
Miscellaneous costs	7,620	8,100
	491,747	410,831
Analysis by fund		
Unrestricted funds	191,747	
Restricted funds	300,000	
	491,747	
For the year ended 31 March 2021		
Unrestricted funds		119,832
Restricted funds		290,999
		410,831

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses in the year.

7 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Administration	13	10
Managers	1	1
Total	14	11

7 Employees **(Continued)**

Employment costs	**2022**	**2021**
	£	**£**
Wages and salaries	382,931	277,667
Social security costs	27,411	19,000
Other pension costs	6,506	11,503
	416,848	308,170

There were no employees whose annual remuneration was more than £60,000.

8 Debtors

	2022	**2021**
Amounts falling due within one year:	**£**	**£**
Trade debtors	54,048	33,721
Amount owed by parent undertaking	-	15,242
Other debtors	2,043	69,381
Prepayments and accrued income	6,356	6,250
	62,447	124,594

9 Creditors: amounts falling due within one year

	2022	**2021**
	£	**£**
Other taxation and social security	6,848	4,785
Trade creditors	3,659	6,451
Amount owed to parent undertaking	12,515	-
Amounts owed to fellow group undertakings	3,311	37,792
Other creditors	1,714	6,178
Accruals and deferred income	34,226	34,967
	62,273	90,173

10 Retirement benefit schemes

Defined contribution schemes

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 profit or loss in respect of defined contribution schemes was £6,506 (2021 - £11,503).

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Income	Expenditure	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£	£	£
Welsh Government - One Stop Shop	290,999	(290,999)	-	300,000	(300,000)	-

Welsh Government - One Stop Shop. Grants received from the Welsh Government to fund the operation of a One Stop Shop service providing support and access to resources for people affected by Autism Spectrum conditions.

12 Analysis of net assets between funds

	Unrestricted funds 2022	**Restricted funds 2022**	**Total 2022**	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	**£**	**£**	£	£	£
Fund balances at 31 March 2022 are represented by:						
Current assets/(liabilities)	27,299	-	27,299	41,582	-	41,582
	27,299	-	27,299	41,582	-	41,582

13 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:

	2022	**2021**
	£	**£**
Within one year	25,000	25,000
Between two and five years	50,000	75,000
	75,000	100,000

14 Controlling party

At the year end, the ultimate controlling party was Autism Initiatives Group, a company incorporated and registered in England and Wales. The registered office is Sefton House, Bridle Road, Bootle, Merseyside, L30 4XR. Autism Initiatives Group prepares consolidated financial statements which include Autism Spectrum Connections Cymru.

15 Related party transactions

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

16 Acknowledgements

Autism Spectrum Connections Cymru is extremely grateful to all donors who have generously given donations to support our work over the last year. Each donation is generous in its own right and can provide valuable support to us and our service users, parents and other care professionals.

Accounts

Charity Registration No. 1158045

Company Registration No. 08461023 (England and Wales)

AUTISM SPECTRUM CONNECTIONS CYMRU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

AUTISM SPECTRUM CONNECTIONS CYMRU

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Grainger	
	Mr Ole Black	(Appointed 16 February 2021)
	Ms Elisabeth Baggott	(Appointed 16 February 2021)
Charity number	1158045	
Company number	08461023	
Registered office	21 High Street Cardiff CF10 1PT	
Auditor	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL	

AUTISM SPECTRUM CONNECTIONS CYMRU

CONTENTS

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

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 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)".

Charity information
The charity was incorporated initially on 25th March 2013 as "Autism Spectrum Support Advice Service" and changed its name to "Autism Spectrum Connections Cymru" on 14th November 2013 in order to more accurately reflect its geographical remit. The charity was established in order to provide a "One Stop Shop" provision for people affected by Autism Spectrum Conditions and their carers within the Cardiff and South Wales area. After some initial preparation work the charity commenced activities in April 2014 and opened a permanent base of operations in Cardiff City Centre in January 2015.

Objectives and activities
<u>Purposes and aims</u>
The charity's purpose as set out in the objects contained in the company’s memorandum of association are:

- To promote and protect the physical and mental health of persons who have autism spectrum conditions through the provision of financial assistance, support, education and practical advice and to advance the education of the general public in all areas relating to autism.

- To relieve persons who have autism spectrum conditions by the provision of carers and by the provision of support and training to such carers.

- To develop the capacity and skills of persons who have autism spectrum conditions in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

- The promotion of social inclusion among persons who have autism spectrum conditions who are socially excluded from society, or parts of society, as a result of such conditions to relieve the needs of such persons and assist them to integrate into society, in particular by providing education and information to support and enable such persons to maximise educational opportunities, raising public awareness if the issues affecting such persons, both generally and in relation to their social exclusion, providing workshops, forums, advocacy and general support, and providing recreational facilities and opportunities for deaf and hearing people.

<u>Ensuring our work delivers our aims</u>
We review our aims, and objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. This review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

- To work in partnership with stakeholders to ensure services are accountable and meet their needs.

- To work with professionals, carers and service users to provide high quality services which are person centered and innovative and to ensure that service users achieve their full potential and maximise their independence.

- To constantly strive to achieve equality of opportunity for all employees and service users by challenging discrimination and valuing the rights of the individual.

Public benefit
The trustees are confident that the charitable aims of Autism Spectrum Connections Cymru satisfy the principles of public benefit as defined in the Charities Act 2006. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

How our activities deliver public benefit
Our charitable activities focus on meeting the needs of vulnerable people, with autism spectrum conditions and or physical and learning disabilities, and are undertaken to further our charitable purposes for the public benefit.

Mental health problems and learning disabilities are found in people of all ages, regions, countries and societies. Equal access to our services is an important issue for us. Autism Spectrum Connections Cymru has an equal opportunity policy and diversity statement, which ensures that we have a culture, which is reinforced via our robust training program, which ensures equality of access to our services by gender, disability and sexual orientation. We believe equal access to our services is vital to our success, and that successful outcomes must be shared by all communities that use our services.

Achievements and performance

The OSS Project
OSS Welsh Government Project funded by Welsh Government's Sustainable Social Service Third Sector grant. The project provides specialist support for autistic adults seeking to gain, maintain and develop vocational opportunities, including, volunteering, part time, and full time work and education.

The project also supports individuals to understand the benefits system, to apply and if necessary appeal decisions, to undertake better off calculations when supporting individuals into workplace opportunities and become more independent through budgeting plans.

The project is a pilot scheme being delivered to autistic adults within Cardiff & Gwent. The service has been incredibly busy and has averaged 25-30 referrals a month since the full launch in September 2020. The project has delivered a number of outcomes including:

OSS Welsh Government Project: Individuals supported- 121
People supported through 10 week employment course - 20
People supported through 5 week employment course - 10
Number of people supported into work - 12
Number of people supported into education or further training or placement – 20
Number of people supported to retain work – 10
Completed Benefits Claims – 92
Universal Credit claims – 17
Personal Independence Claims – 75
Other (Housing benefit, DSA, HMRC, Food Bank, DAF) – 25

All new staff have completed an internal induction programme and have completed a variety of internal and external training, including training to become MHFA qualified.

The OSS Welsh Government Project has seen us develop a number of working partnerships with a variety of organisations. We work in partnership with both Gwent & Cardiff & Vale IAS and we have developed a very successful referral route and working relationship with both services.

The relationship with The National Autism Team has continued to develop and we have shared knowledge and experience for the National Team to take forward and use for training purposes. We have developed clear links with the Department of Work & Pensions and the Job Centres across the geographic footprint of the project. We have had regular meetings and information sharing sessions.

We have developed an excellent relationship with the three main universities that cover the area of the project.

We have built on the existing relationship we already have with the universities where we provide a range of specialist autism services to over 140 autistic university students. We link in with the careers and graduate teams to add to what they already offer students.

We have continue to develop our links with the relevant Local Authorities and Community Mental Health Teams supporting referrals in for more specialised focus support.

Community Support
Domiciliary Support Service: 6 people supported

One new member of staff attached to the Domiciliary Service has completed the Social Care Wales – AWIF and is currently undertaking a Level 3 diploma in Health & Social Care.

All Domiciliary staff are registered with Social Care Wales.

Recruitment within the Domiciliary Service is ongoing due to service expansion.

The Domiciliary Service has delivered support in exceptional circumstances and has maintained open communication with funders – the service has seen increased flexibility in support delivery and funding which local authorities have responded positively to. We continue to develop links with commissioning teams in South East Wales, a number of which have shown interest in the service developments planned for the next financial year.

Student Support
Student Mentoring Support: 123 people supported

Autism Specialist Study Skills Support: 22 people supported

Staffing levels increased from 3 staff to 4 staff to respond to increased demand for support.

All new staff have completed an internal induction programme and all requisite training as mandated by the Department for Education for all staff providing DSA funded autism specialist support. In addition, staff have completed a variety of internal and external training, including training to become MHFA qualified.

We have had study skills referrals for Open University students for the first time.

During the course of the academic year 2020-21 we received 73 new referrals for autism specialist student mentoring and study skills. This would have been higher but we stopped taking on new referrals due to being at full capacity. The staff team has been further expanded to meet demand in the new academic year.

One of the students we support recently put us forward to their employer as their chosen charity for their Autism pride fundraising event – the total raised is yet to be declared.

To respond to the Covid-19 pandemic we switched to providing all specialist mentoring and study skills support remotely via the students preferred method. Students fed back that they appreciated the flexibility we offered; unlike the university services we let the student choose their preferred video call platform rather than expecting them to use the platform chosen by us – this increased engagement and made students more comfortable accessing support.

The Student Support Service is regulated by the Department for Education (DfE) and support is funded through Disabled Students Allowances (DSAs) which is managed by Student Finance England, Wales, Scotland and Northern Ireland. We maintain effective working relationships with these organisations, ensuring we meet the high standards set up by DfE for the delivery of Non-Medical Help.

Since January 2020 our Student Support Service Manager has held the position of Non-Medical Helper Representative at the South Wales DSA Forum and has built relationships with other support providers and universities across South Wales, discussing best practice and provide feedback to Welsh Government and Student Finance about the delivery of support from a supplier perspective and highlighting any barriers students are experiencing with regard to accessing support; for example the ongoing pandemic has resulted in many students struggling academically and therefore needing to complete resits or submit assignments for extended summer deadlines, students have wanted to continue to access their mentoring and study skills support over summer but have needed to seek permission from Student Finance to do so which has been a time consuming and stressful experience for them. Our staff were able to raise this at the recent DSA Forum and as a result Student Finance are considering enabling students to automatically continue to access remaining hours of support over the summer period, meaning that they will only need to make a request to Student Finance if they have run out of funded support hours.

The Student Support Service has close working relationships with the disability services at all of the universities across South Wales including Cardiff University, University of South Wales, Cardiff Metropolitan University, Royal Welsh College of Music and Dance, the Welsh International Academy of Voice and the Open University. With consent from students we regularly link in with their disability adviser to ensure they have all the support they need to successfully complete their course, ensuring they benefit both from the autism specialist support we provide as well as other support provided by their university for example from the money advice team or counselling service. Our strong partnerships with universities are particularly valuable when it comes to supporting students who are struggling at university and may be considering dropping out of university; through working with the university we have been able to effectively support students to understand the variety of options open to them including extenuating circumstances, resists, changing to part time study or taking an interruption of study. Universities have fed back that they view our input as essential in regard to effectively supporting their autistic students and we have been asked to act on a consultancy basis to upskill members of staff working within the student support service.

Helping autistic students to engage with Higher Education improves their prospects, meaning they are more likely to go on to become active members of society and contribute to the wider community. It also means they are less reliant on other services such as those provided by the Job Centre.

Case Studies
During the pandemic X’s anxiety has increased considerably for a number of reasons. X has been anxious about their own and their family’s physical health, which has meant X has had little community access. X very much follows rules and becomes anxious when rules are broken, for example going shopping was been difficult due to queues and the change in environment but also the constant worry that people around them will not socially distance. X started University remotely in spring 2020, it was fraught with difficulties, the remote face to face interaction has caused anxiety to increase, and the inconsistent messages from university and the general lack of planning have all been difficult for x to manage and has required support from both the domiciliary and student support team. X also had concerns about PPE. We developed innovative solutions and we’re able to continue support in a variety of ways both in person utilising larger indoor spaces and remotely.

X’s anxiety increased following the start of their university course, they struggled to engage with university as communication from the course has been confusing, ever changing and unclear. X accessed autism specialist mentoring and study skills tuition from our student team. Mentoring helped them develop strategies to avoid becoming overwhelmed with the volume of communication they received from the university, to communicate with academic staff and to prioritise tasks. Study skills tuition helped X to understand assignment briefs, organise their ideas, understand and take on board feedback from tutors. The support we delivered has been incredibly flexible and shaped around X and their needs, all teams have linked in well and adapt the same approach which has offered much needed consistency for X. They completed their first year of study including numerous on the job placements and have surpassed their expectations.

X has stated “I’m so thankful to ASCC and all the staff, nothing is too much trouble – I’m not sure what I would have done this year without your support but you’ve all helped me achieve what I thought was impossible back in March 2020”.

The OSS Welsh Government project was developed through ASCC’s experience in delivering flexible autism specific support since 2015. The funding highlights the gaps in support services for autistic adults who often fall between services that don’t fully understand the needs of autistic people. The success of the first year of the project highlights the need and demand for autism specific services. We are innovative in terms of approaches, we adapt and deliver person centred support to each individual. The feedback we have had has highlighted the need for specialist services:

‘Thank you for all your support. I have been so impressed with the service you are providing and it has reduced the stress and anxiety for X and stress for me’

“The assistance I had from ASCC around challenging my PIP decision was such a huge help as well, as the idea of challenging them felt very overwhelming and I didn’t know how I would do it. I probably couldn’t have done it on my own.”

Student Y Autism Specialist Mentoring Case Study:
Y was in their 2nd year of university when the Covid-19 pandemic began and had engaged consistently with mentoring ever since starting university. Being on campus at university was hugely important in providing time away from their family. With our support Y was exploring alternative accommodation options and began an application for Personal Independence Payment (PIP). When lockdown began and the student was told that all of their study would be done remotely their mental health declined significantly; their autism caused them great difficulty adapting to the change and spending all of their time back at home. We supported Y to manage the changes to their learning and to identify ways of making their home situation as bearable as possible. Y also disengaged from all university support staff who they would usually meet with on campus but engaged consistently with our support.

Not long after the lockdown began Y confided in our staff that they identified as a different gender to the one they were assigned at birth. Our staff provided ongoing emotional and practical support to them over the months that followed, making a referral to a local specialist LGBTQ+ organisation Umbrella Cymru that offered regular remote support and introduced them to remote social groups where they were able to get to know others with the local LGBTQ+ community, helping to give them a sense of belonging. We supported Y to continue their PIP application remotely with a joint phone call assessment which resulted in them being awarded both components of PIP this gave them hope that once the situation with the pandemic improved they would be in a better position to move into alternative accommodation and also gave them a better quality of life during the pandemic.

Testimonials

“Thanks for all your help this year, I don't think I would have got this far without it.”

“I found the support incredibly helpful. The weekly sessions have helped me avoid multiple meltdowns throughout the year.”

“The support I received over the academic year has been amazing and exactly what I needed to get through this difficult time. My mentor was brilliant and really helped me when I needed it and made me feel more understood.”

“Receiving some feedback on my coursework was very helpful, it allowed me to understand what specific aspect of my writing I needed to improve on, and my mentor was able to define any terms (such as signposting) that I had never come across before and found confusing.”

“I have been having mentoring during my final year in university whilst studying for a maths degree. I have found mentoring extremely helpful and it has helped me in a variety of ways throughout the last year. My student Mentor provided a great deal of support during periods of raised anxiety such as during exam period or the start of COVID19. In particular, when preparing for a presentation for a module as well as for PGCE interview, lots of support was provided (i.e. my mentor acted as a friendly face for me to practice what I was going to say during the speech/ interview because I find presentations/ interviews extremely difficult and stressful) to help me mentally prepare for the process.. I was diagnosed with autism in January 2019 so I did not know a lot about my disability when the mentoring sessions started. X went through a post diagnosis booklet one-to-one with me which I found very helpful because she could spend more time on the parts of the booklet which were more relevant to me and less time on the parts which were less relevant. I would like to say thank you for all of the support I have had throughout the year and I am looking forward to continuing with the support during my PGCE next year.”

“I have had the pleasure of having Y as my ASCC mentor. She has been my mentor since April 2018 and I have benefited greatly from her. Nothing has ever been too much trouble for Y, she is very easy and friendly to talk to and her weekly phone call sessions always make me feel better. She will talk me through my troubles and anxieties and support me with making decisions and student finance and about how to manage them, talking me through the process and encouraging me to go through with them. Also, when I graduated from Cardiff Met and started at University of South Wales, she helped support me through the transition of going from one university to another and has been a massive help with the coursework changes and working remotely from home throughout the COVID19 pandemic. I would highly recommend ASCC to anyone, they are a very friendly and approachable team where nothing is too much trouble and things will be sorted out in the best way possible for you.”

Feedback from Parent P regarding letter in support of benefit application:
“I really appreciate your intervention and I think your letter has made a big difference. We are really relieved to be honest as X really didn’t want to go to tribunal.X has the standard rate award for both daily living and mobility. We are happy with that. Thank you again”

Financial review
Income was £462,235 (2020: £251,014) and resources expended were £410,831 (2020: £251,014) for the year resulting in a surplus of £51,404 (2020:£Nil). There were donations received from group companies of £Nil (2020: £110,464) in the period.

Principal Source of Funding

The principal source of funding for the charity is grant and support fee income, details of which can be found in the notes to the accounts, together with the support of Autism Initiatives (UK) a fellow subsidiary of AutIsm Initiatives Group.

Reserves Policy

It is the policy of the Charity that unrestricted funds, excluding fixed assets, which have not been designated for a specific use should be maintained at a level equivalent to between two and three months of expenditure. This is to allow the Charity to be managed efficiently, and provide a buffer for uninterrupted services.

At the 31st March 2021 there is a surplus on general free reserves of £41,582 (2020: deficit £9,822). The trustees are aware of the current level of free reserves and expect it to increase to the required level in future years. The trustees are of the opinion that the level of free reserves does not impact on the Charity’s ability to meet its day-to-day activities due to the continuing support of the parent Charity, Autism Initiatives Group.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The risk management strategy is incorporated within the members' risk strategy. The trustees risk management strategy comprises: a yearly review, a system of establishing the high risk factors, a procedure to mitigate the risk and an implementation of procedures designed to minimise any potential impact should those risks materialise.

As well as a corporate risk management strategy; there are risk management procedures relating to specific services and individuals in place.

Future plans

The OSS Project

The OSS Welsh Government Project will continue to expand its offer with the development of peer lead social opportunities and the development of workshops for individuals moving onto Higher Education.

Welsh Government are currently undertaking a review of Neurodiversity services across Wales – We continue to offer consultation and opportunities for autistic adults to have their voice heard within in the process.

Community Support

Domiciliary Service – Development of a supported living service in a quiet residential area of North Cardiff consisting of 5 individual self-contained flats. The service is due to open in November 2021. The service will provide autism specific support for individuals with autism and will enable them to live independent and fulfilling lives

Student Support

We have been told by universities to expect a high number of referrals in the new academic year, in the event that the demand exceeded staffing resource we would need to consider recruiting an additional mentor.

We offered remote student social opportunities including a quiz to respond to the lack of social opportunities and isolation students were experiencing working remotely during lockdown.

We regularly seek feedback from the students we support and are collating response from our end of term feedback questionnaire to continue to develop our service to better meet the needs of the people we support.

We will continue to take a flexible approach to service provision – continuing to offer remote support and re-introducing in-person support when safe to do so. Feedback from some students has been that they wish to continue with remote support provision even when in-person support is available so we will ensure this is available to them.

Structure, governance and management
The charity is a company limited by guarantee governed by its 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:

Mr A Grainger	
Mr J V Loftus	(Resigned 16 February 2021)
Mr Ian Cutler	(Resigned 16 February 2021)
Mr Ole Black	(Appointed 16 February 2021)
Ms Elisabeth Baggott	(Appointed 16 February 2021)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Auditor
The auditor, DSG, is deemed to be reappointed under section 487(2) 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.

Andrew Grainger

Mr A Grainger
Trustee
Dated: 25 August 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Autism Spectrum Connections Cymru for the purpose 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).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF AUTISM SPECTRUM CONNECTIONS CYMRU

Opinion

We have audited the financial statements of Autism Spectrum Connections Cymru (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2021 and of its incoming resources and application of resources, 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.

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 charity 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.

Conclusions 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 charity'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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularities,including fraud

Based on our discussions with the charity’s management and the Trustees, we identified that the following laws and regulations are significant to the entity:

Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.

Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity’s controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council’s website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Jean Ellis

Jean Ellis BA FCA CTA (Senior Statutory Auditor)
for and on behalf of DSG

25 August 2021

Chartered Accountants
Statutory Auditor

Castle Chambers
43 Castle Street
Liverpool
L2 9TL

AUTISM SPECTRUM CONNECTIONS CYMRU

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
Income from:					
Donations and legacies	**3**	15,689	-	15,689	110,464
Charitable activities	**4**	155,547	290,999	446,546	140,550
Total income		171,236	290,999	462,235	251,014
Expenditure on:					
Charitable activities	**5**	119,832	290,999	410,831	251,014
Net income for the year/ Net movement in funds		51,404	-	51,404	-
Fund balances at 1 April 2020		(9,822)	-	(9,822)	(9,822)
Fund balances at 31 March 2021		41,582	-	41,582	(9,822)

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

AUTISM SPECTRUM CONNECTIONS CYMRU

BALANCE SHEET

AS AT 31 MARCH 2021

		2021		2020	
	Notes	**£**	**£**	**£**	**£**
Current assets					
Debtors	**8**	124,594		18,375	
Cash at bank and in hand		7,161		7,493	
		131,755		25,868	
Creditors: amounts falling due within one year	**9**	(90,173)		(35,690)	
Net current assets/(liabilities)			41,582		(9,822)
Income funds					
Unrestricted funds			41,582		(9,822)
			41,582		(9,822)

The financial statements were approved by the Trustees on 25 August 2021

Andrew Grainger

Mr A Grainger
Trustee

Company Registration No. 08461023

1 Accounting policies

Charity information

Autism Spectrum Connections Cymru is a private company limited by guarantee incorporated in England and Wales. The registered office is 21 High Street, Cardiff, CF10 1PT. The principal activities of the charity are disclosed in the Trustees' report.

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees consider that it is appropriate to prepare the accounts on a going concern basis as the charity will be able to meet its liabilities as they fall due, due to the continuing support of the Autism Initiatives group. In making this assessment the trustees have considered the impact of the Coronavirus which is prevalent at the time of approval of these accounts and are confident that they, and the Autism Initiatives group, have adequate resources to continue to operate having taken account of current and future income streams and expenditure commitments.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The specific policies used are as follows:

- Donations are included when the monies have been received. Donations received for the general purpose of the charity are included in unrestricted funds. Donations which have been received for specific projects are included in restricted income.

- Grants are treated as restricted funds if they are for specific purposes. All grants are included when the charity is entitled to the monies.

- No amounts are included in the financial statements for services donated by volunteers.

1 Accounting policies **(Continued)**

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Restricted expenditure is set against restricted income.

The specific bases used are as follows:

- Charitable expenditure comprises direct expenditure in the furtherance of the charity's objectives.
- Governance costs include those incurred in the governance of its assets and are associated with constitutional and statutory requirements.

1.6 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.

1.7 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.

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 receipts 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.

1.8 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.

1.9 Retirement benefits

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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	440	110,464
Grants receivable for core activities	15,249	-
	15,689	110,464
Donations and gifts		
Autism Initiatives (UK)	-	110,464
Local fundraising	440	-
	440	110,464

3 Donations and legacies (Continued)

Grants receivable for core activities		
Coranavirus Job Retention Scheme	15,249	-
	15,249	-

4 Charitable activities

	2021 £	2020 £
Charitable activities	446,546	140,550
Analysis by fund		
Unrestricted funds	155,547	140,550
Restricted funds	290,999	-
	446,546	140,550

5 Charitable activities

	2021 £	2020 £
Staff costs	308,170	184,163
Insurance	3,097	3,058
Repairs, renewals and maintenance	4,829	3,950
Utilities and telecommunications	7,649	4,275
Legal and professional	383	7,880
Bank charges	368	388
Office costs	44,247	5,990
Rent and rates	24,102	27,472
Bad debt write off	9,886	5,831
Miscellaneous costs	8,100	8,007
	410,831	251,014
Analysis by fund		
Unrestricted funds	119,832	
Restricted funds	290,999	
	410,831	
For the year ended 31 March 2020		
Unrestricted funds		251,014
		251,014

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses in the year.

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	10	8
Managers	1	1
Total	11	9

Employment costs	2021 £	2020 £
Wages and salaries	277,667	168,832

7 Employees (Continued)

Social security costs	19,000	11,994
Other pension costs	11,503	3,337
	308,170	184,163

There were no employees whose annual remuneration was £60,000 or more.

8 Debtors

Amounts falling due within one year:	2021 £	2020 £
Trade debtors	33,721	12,125
Amounts owed by fellow group undertakings	15,242	-
Other debtors	69,381	-
Prepayments and accrued income	6,250	6,250
	124,594	18,375

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	4,785	3,081
Trade creditors	6,451	6,401
Amounts owed to fellow group undertakings	37,792	15,786
Other creditors	6,178	692
Accruals and deferred income	34,967	9,730
	90,173	35,690

10 Retirement benefit schemes

Defined contribution schemes

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 profit or loss in respect of defined contribution schemes was £11,503 (2020 - £3,337).

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020	Movement in funds Income	Expenditure	Balance at 31 March 2021
	£	£	£	£
Welsh Government - One Stop Shop	-	290,999	(290,999)	-

Welsh Government - One Stop Shop. Grants received from the Welsh Government to fund the operation of a One Stop Shop service providing support and access to resources for people affected by Autism Spectrum conditions.

12 Analysis of net assets between funds

	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020
	£	£	£	£
Fund balances at 31 March 2021 are represented by:				
Current assets/(liabilities)	41,582	-	41,582	(9,822)
	41,582	-	41,582	(9,822)

13 Operating lease commitments

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

	2021	2020
	£	£
Within one year	25,000	16,667
Between two and five years	75,000	100,000
	100,000	116,667

14 Controlling party

At the year end, the ultimate controlling party was Autism Initiatives Group, a company incorporated and registered in England and Wales. The registered office is Sefton House, Bridle Road, Bootle, Merseyside, L30 4XR. Autism Initiatives Group prepares consolidated financial statements which include Autism Spectrum Connections Cymru.

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

16 Acknowledgements

Autism Spectrum Connections Cymru is extremely grateful to all donors who have generously given donations to support our work over the last year. Each donation is generous in its own right and can provide valuable support to us and our service users, parents and other care professionals.