

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

	Page
Trustees' report	1 - 8
Statement of trustees' responsibilities	9
Independent auditor's report	10 - 12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15 - 22

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

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 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.

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.

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2021**

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.

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2021**

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.

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2021**

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, resits, 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.

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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."

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

"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.

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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

Mr Ian Cutler

Mr Ole Black

Ms Elisabeth Baggott

(Resigned 16 February 2021)

(Resigned 16 February 2021)

(Appointed 16 February 2021)

(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.

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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.



Mr A Grainger

Trustee

Dated: 25 August 2021

AUTISM SPECTRUM CONNECTIONS CYMRU

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.

AUTISM SPECTRUM CONNECTIONS CYMRU

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.

AUTISM SPECTRUM CONNECTIONS CYMRU

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF AUTISM SPECTRUM CONNECTIONS CYMRU

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.

AUTISM SPECTRUM CONNECTIONS CYMRU

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES 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.



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

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

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	8	124,594		18,375	
Cash at bank and in hand		7,161		7,493	
		<u>131,755</u>		<u>25,868</u>	
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)
			<u>41,582</u>		<u>(9,822)</u>

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

Andrew Grainger

Mr A Grainger
Trustee

Company Registration No. 08461023

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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.

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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	-
	<u>15,689</u>	<u>110,464</u>
Donations and gifts		
Autism Initiatives (UK)	-	110,464
Local fundraising	440	-
	<u>440</u>	<u>110,464</u>

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies (Continued)

Grants receivable for core activities

Coronavirus Job Retention Scheme	15,249	-
	<u>15,249</u>	<u>-</u>

4 Charitable activities

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

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>410,831</u>	<u>251,014</u>
Analysis by fund		
Unrestricted funds	119,832	
Restricted funds	290,999	
	<u>410,831</u>	
For the year ended 31 March 2020		
Unrestricted funds		251,014
		<u>251,014</u>

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
	<u>11</u>	<u>9</u>
Employment costs	2021 £	2020 £
Wages and salaries	277,667	168,832

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7	Employees		(Continued)
	Social security costs	19,000	11,994
	Other pension costs	11,503	3,337
		<u>308,170</u>	<u>184,163</u>

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

8	Debtors	2021	2020
		£	£
	Amounts falling due within one year:		
	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
		<u>124,594</u>	<u>18,375</u>

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
		<u>90,173</u>	<u>35,690</u>

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).

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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			
	Balance at 1 April 2020	Income	Expenditure	Balance at 31 March 2021
	£	£	£	£
Welsh Government - One Stop Shop	-	290,999	(290,999)	-
	<u>-</u>	<u>290,999</u>	<u>(290,999)</u>	<u>-</u>

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)
	<u>41,582</u>	<u>-</u>	<u>41,582</u>	<u>(9,822)</u>

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
	<u>100,000</u>	<u>116,667</u>

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).

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2021***

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.