

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

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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 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 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.

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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.

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

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. The 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.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

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 Alfie 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 times 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 from the manager and the team, in the development of bespoke policies 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.

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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.

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

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

AUTISM SPECTRUM CONNECTIONS CYMRU

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.

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 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.

AUTISM SPECTRUM CONNECTIONS CYMRU

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS 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.

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 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 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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<u>Income from:</u>							
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		<u>245,799</u>	<u>241,348</u>	<u>487,147</u>	<u>357,195</u>	<u>282,656</u>	<u>639,851</u>
<u>Expenditure on:</u>							
Charitable activities	5	245,799	241,348	487,147	384,494	282,656	667,150
Total expenditure		<u>245,799</u>	<u>241,348</u>	<u>487,147</u>	<u>384,494</u>	<u>282,656</u>	<u>667,150</u>
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		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<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 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	9	251,678		313,337	
Cash at bank and in hand		14,745		9,074	
		<u>266,423</u>		<u>322,411</u>	
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



Mr Ole Black
Trustee

Company registration number 08461023

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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.

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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.

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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
	<u>51,073</u>	<u>241,348</u>	<u>292,421</u>	<u>183,134</u>	<u>282,656</u>	<u>465,790</u>

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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
	<u>51,073</u>	<u>-</u>	<u>51,073</u>	<u>183,134</u>	<u>-</u>	<u>183,134</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities	<u>194,726</u>	<u>174,061</u>

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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
	<u>487,147</u>	<u>667,150</u>
Analysis by fund		
Unrestricted funds	245,799	
Restricted funds	241,348	
	<u>487,147</u>	
For the year ended 31 March 2023		
Unrestricted funds		384,494
Restricted funds		282,656
		<u>667,150</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:

	2024 Number	2023 Number
Administration	9	14
Managers	1	1
	<u>10</u>	<u>15</u>
Total		

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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
	<u>368,987</u>	<u>539,722</u>

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

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

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
	<u>266,423</u>	<u>322,411</u>

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
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.

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

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).