

Charity registration number 1158045 (England and Wales)

Company registration number 08461023

AUTISM SPECTRUM CONNECTIONS CYMRU
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

AUTISM SPECTRUM CONNECTIONS CYMRU

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Grainger Mr Ole Black Mr L C Bowen Mr P R Jury Mr D M G Ainsworth Ms C A Bovey
Charity number	1158045
Company number	08461023
Registered office	21 High Street Cardiff CF10 1PT
Auditor	DSG Audit Castle Chambers 43 Castle Street Liverpool L2 9TL

AUTISM SPECTRUM CONNECTIONS CYMRU

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AUTISM SPECTRUM CONNECTIONS CYMRU

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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



Mr Ole Black
Chairman

Date: 13 August 2025

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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

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

Charity information

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

Objectives and activities

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 2025

Public benefit

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

How our activities deliver public benefit

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

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

Achievements and performance

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

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

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

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

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

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

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

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

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

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

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

Financial review

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

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

Risk Management

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

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

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

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association.

AUTISM SPECTRUM CONNECTIONS CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Grainger

Mr Ole Black

Mr L C Bowen

Miss E L Lewis

(Resigned 30 April 2025)

Mr P R Jury

Mr D M G Ainsworth

Ms C A Bovey

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

Auditor

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

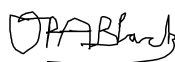
Disclosure of information to auditor

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

Small company provisions

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

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



Mr Ole Black

Trustee

13 August 2025

AUTISM SPECTRUM CONNECTIONS CYMRU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Autism Spectrum Connections Cymru for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

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 2025 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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 Audit, Statutory Auditor

Chartered Accountants

Castle Chambers

43 Castle Street

Liverpool

L2 9TL

13 August 2025

AUTISM SPECTRUM CONNECTIONS CYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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



Mr Ole Black
Trustee

Company registration number 08461023

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 2025

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.8 Employee benefits

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

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

1.9 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies (Continued)

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

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities	<u>201,563</u>	<u>194,726</u>

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

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

	2025 Number	2024 Number
Administration	8	9
Managers	1	1
	<u>9</u>	<u>10</u>
Total		

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Employees (Continued)

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

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

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

Remuneration of key management personnel

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

8 Taxation

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

9 Debtors

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

10 Creditors: amounts falling due within one year

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

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Retirement benefit schemes

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

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

12 Restricted funds

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

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

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

13 Operating lease commitments

Lessee

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

	2025 £	2024 £
Within one year	70,000	70,000
Between two and five years	45,000	115,000
	115,000	185,000

14 Controlling party

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

AUTISM SPECTRUM CONNECTIONS CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Acknowledgements

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

16 Related party transactions

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