

REGISTERED COMPANY NUMBER: 08414424
REGISTERED CHARITY NUMBER: 1160495

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022
for
SPARC AUTISM

Haines Watts Birmingham LLP
5-6 Greenfield Crescent
Edgbaston
Birmingham
West Midlands
B15 3BE

SPARC AUTISM

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for the year ended 31 March 2022

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SPARC AUTISM

Reference and Administrative Details
for the year ended 31 March 2022

Trustees	Dr A Roy G Singh J A Thronicker Ms K J Hawkes
Registered office	Imperial Court 10 Sovereign Road Kings Norton Business Centre Birmingham West Midlands B30 3ES
Registered company number	08414424
Registered charity number	1160495
Auditors	Haines Watts Birmingham LLP 5-6 Greenfield Crescent Edgbaston Birmingham West Midlands B15 3BE

SPARC AUTISM

Report of the Trustees for the year ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

The charity's objects are to provide autism diagnostic assessment services for adults in the West Midlands.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and are satisfied that the activities of the charity are for the public benefit.

Achievement and performance

Charitable activities

The principal work of the charity is providing assessment and diagnostic services to adults who have autism or are thought likely to have autism. The charity works with a number of local authorities and has established a simple referral process which is the same for each local authority:

- A GP makes a referral to a named person in the Local Authority, requesting referral to SPARC
- The named person decides whether to make the referral to SPARC
- Each referral received by SPARC has funding agreed by the local authority at a standard rate
- SPARC sends its pre-assessment questionnaire to the person referred, with help to complete as required
- An assessment meeting is arranged, usually by two clinicians
- Following the assessment a report is written and sent to the person being referred for comment
- When the report is final it is sent to the person referred and also to the local authority commissioner.

Financial review

Financial position

The charity has recorded a deficit of £6,745 for the year.

Reserves policy

The charity operates with very low overheads and has no employees. The charity pays a contribution to Autism West Midlands out of its fee income for staff support and premises costs. This contribution is a monthly fee based on usage of the employees and facilities of Autism West Midlands. The cash flow of the charity is supported by Autism West Midlands. The trustees therefore consider that the charity needs reserves of £5,000 to cover any costs of winding up the charity.

At 31 March 2022 the charity's unrestricted funds were £16,278, which exceeds the minimum reserves target by £11,278.

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.

In the current climate it is possible that the commissioners in the local authorities in the West Midlands may have less money to spend and so the number of referrals to SPARC may decline relative to previous years.

Going concern

After making enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue its operational activities for the foreseeable future, being a period of at least twelve months after the date on which the report and financial statements were signed. For this reason, it continues to adopt the going concern basis in the financial statements.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a Memorandum & Association, and was set up on 21 February 2013. The charity constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

SPARC AUTISM

Report of the Trustees for the year ended 31 March 2022

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Dr Ashok Roy
Gurdip Singh
Jacqueline Thronicker
Kirsty Hawkes

Autism West Midlands has the right to appoint up to three trustees and up to three co-opted trustees.

None of the trustees has any beneficial interest in the company.

Trustees providing assessment and diagnostic services to the charity are entitled to be paid a reasonable fee for their services. The rates are determined by those trustees who do not receive a fee.

The Trustees determine the general policy of the Charity and Board meetings are held at regular intervals.

Statement of trustees' responsibilities

The trustees (who are also the directors of Sparc Autism for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

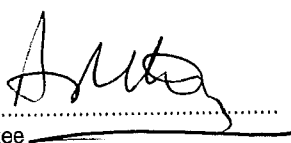
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

The auditors, Haines Watts Birmingham LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 27th September 2022 and signed on its behalf by:


.....
Dr A Roy - Trustee

Report of the Independent Auditors to the Members of
Sparc Autism

Opinion

We have audited the financial statements of Sparc Autism (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Report of the Independent Auditors to the Members of
Sparc Autism

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Our 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 a Report of the Independent Auditors 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:

We obtained an understanding of the legal and regulatory framework applicable to both the charitable company itself and the sector in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the trustees and other management. The most significant were identified as the Companies Act 2006, the Charities Act 2011 and the Charities SORP (FRS102).

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of trustees as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the design effectiveness of the controls in place to prevent and detect fraud;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

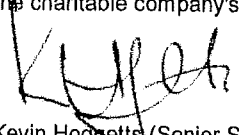
Whilst our audit did not identify any significant matters relating to the detection of irregularities including fraud, and despite the audit being planned and conducted in accordance with ISAs (UK), there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity would likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Sparc Autism

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 auditors' 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.



Kevin Hodgetts (Senior Statutory Auditor)
for and on behalf of Haines Watts Birmingham LLP
5-6 Greenfield Crescent
Edgbaston
Birmingham
West Midlands
B15 3BE

Date: 27.09.2022

SPARC AUTISM

Statement of Financial Activities
for the year ended 31 March 2022

		2022	2021
		Unrestricted	Total funds
		fund	£
	Notes	£	£
Income and endowments from			
Charitable activities	2		
Autism diagnostic assessment services		45,600	46,150
Expenditure on			
Charitable activities	3		
Autism diagnostic assessment services		52,345	50,687
NET INCOME/(EXPENDITURE)		(6,745)	(4,537)
Reconciliation of funds			
Total funds brought forward		23,023	27,560
Total funds carried forward		16,278	23,023

Continuing operations

All income and expenditure has arisen from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The Statement of Financial Activities also complies with the requirements for an Income and Expenditure Account under the Companies Act 2006.

SPARC AUTISM

Balance Sheet
31 March 2022

		2022 Unrestricted fund £	2021 Total funds £
Current assets	Notes		
Debtors	9	21,749	43,982
Cash at bank		13,147	12,346
		<u>34,896</u>	<u>56,328</u>
Creditors			
Amounts falling due within one year	10	(18,618)	(33,305)
		<u>16,278</u>	<u>23,023</u>
Net current assets			
		<u>16,278</u>	<u>23,023</u>
Total assets less current liabilities		<u>16,278</u>	<u>23,023</u>
NET ASSETS/(LIABILITIES)		<u>16,278</u>	<u>23,023</u>
Funds	11		
Unrestricted funds		16,278	23,023
Total funds		<u>16,278</u>	<u>23,023</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27th September 2022 and were signed on its behalf by:


.....
Dr A Roy - Trustee

SPARC AUTISM

Notes to the Financial Statements for the year ended 31 March 2022

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The impact of COVID-19

In response to the COVID-19 pandemic, the trustees have further considered their cash flow projections to take into account the impact on the charity of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, and given the measures that could be undertaken to mitigate the current adverse conditions, together with the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

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

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

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

If income is received in advance of the conditions required for recognition in the SoFA described above it is held as deferred income on the Balance Sheet. Similarly income is accrued if the charitable has earned entitlement but has yet to invoice it.

No income is shown net of expenditure in the accounts.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Assessment fees (direct costs of delivering charitable activities)
- Support costs (indirect costs of delivering charitable activities including office and administration)
- Governance costs (other expenditure which cannot be classified under the headings above)

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

SPARC AUTISM

Notes to the Financial Statements - continued for the year ended 31 March 2022

1. **Accounting policies - continued**

Taxation

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

Fund accounting

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

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

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

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. **Income from charitable activities**

		2022	2021
	Activity	£	£
Assessment income	Autism diagnostic assessment services	45,600	46,150

3. **Charitable activities costs**

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Autism diagnostic assessment services	28,090	24,255	52,345

4. **Direct costs of charitable activities**

	2022 £	2021 £
Clinician fees	28,090	26,620

5. **Support costs**

	Management £	Finance £	Other £	Governance costs £	Totals £
Autism diagnostic assessment services	20,288	129	2,278	1,560	24,255

Support costs, included in the above, are as follows:

	2022 Autism diagnostic assessment services £	2021 Total activities £
Office and administration	20,288	20,304
Bank charges	129	98
Insurance	2,278	2,225
Auditors' remuneration	1,560	1,440
	24,255	24,067

SPARC AUTISM

Notes to the Financial Statements - continued
for the year ended 31 March 2022

6. Net Income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	<u>1,560</u>	<u>1,440</u>

7. Trustees' remuneration and benefits

There was no trustees' remuneration or employee benefits paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

During the period the company incurred clinical fees totalling £nil (2021 - £nil) which were payable to trustees in the course of normal charitable activities.

At the year-end £nil (2021- £nil) was owed to trustees in respect of clinician fees payable.

8. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Charitable activities	
Autism diagnostic assessment services	46,150
 Expenditure on	
Charitable activities	
Autism diagnostic assessment services	50,687
	<hr/>
NET INCOME/(EXPENDITURE)	(4,537)
 Reconciliation of funds	
Total funds brought forward	27,560
	<hr/>
Total funds carried forward	<u>23,023</u>

9. Debtors: amounts falling due within one year

	2022	2021
	£	£
Trade debtors	20,675	43,425
Prepayments and accrued income	<u>1,074</u>	<u>557</u>
	<u>21,749</u>	<u>43,982</u>

SPARC AUTISM

Notes to the Financial Statements - continued
for the year ended 31 March 2022

10. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	17,218	31,965
Accruals and deferred income	1,400	1,340
	<u>18,618</u>	<u>33,305</u>

11. Movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	23,023	(6,745)	16,278
TOTAL FUNDS	<u>23,023</u>	<u>(6,745)</u>	<u>16,278</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,600	(52,345)	(6,745)
TOTAL FUNDS	<u>45,600</u>	<u>(52,345)</u>	<u>(6,745)</u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	27,560	(4,537)	23,023
TOTAL FUNDS	<u>27,560</u>	<u>(4,537)</u>	<u>23,023</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,150	(50,687)	(4,537)
TOTAL FUNDS	<u>46,150</u>	<u>(50,687)</u>	<u>(4,537)</u>

SPARC AUTISM

Notes to the Financial Statements - continued for the year ended 31 March 2022

11. Movement in funds - continued

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

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	27,560	(11,282)	16,278
TOTAL FUNDS	<u>27,560</u>	<u>(11,282)</u>	<u>16,278</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,750	(103,032)	(11,282)
TOTAL FUNDS	<u>91,750</u>	<u>(103,032)</u>	<u>(11,282)</u>

12. Related party disclosures

During the period the charitable company engaged in the following transactions with related parties (other than those with trustees - see separate note):

Purchases from entities with control, joint control or significant influence over the entity £20,100 (2021 - £20,100)

At the year-end the following amounts were owed to related parties (other than trustees - see note 7):

Entities with control, joint control or significant influence over the entity £13,413 (2021 - £16,868)

13. Ultimate controlling party

SPARC Autism is a wholly owned subsidiary of Autism West Midlands, a charitable company providing services to people with autism and related conditions (charity number 517077, company number 1953344). Its registered office is Imperial Court, 10 Sovereign Road, Birmingham, B30 3ES.

Three of the trustees of SPARC Autism are also on the board of trustees of the parent company, and parent company trustees and managerial staff regularly attend subsidiary board meetings.

Consolidated accounts are prepared by Autism West Midlands and copies can be obtained from Companies House, Crown Way, Maundy, Cardiff CF14 3UZ.

SPARC AUTISM

Notes to the Financial Statements - continued
for the year ended 31 March 2022

14. Company limited by guarantee

The charitable company is limited by guarantee and each member is a guarantor. The guarantee is for a sum not exceeding £1 in the event of a winding up. At 31 March 2022 autism.west midlands is the sole member.