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Centre for ADHD & Autism Support

Trustees' Report and Accounts

**Charitable Incorporated Organisation:
1193799, CEO25929**

Year ended 31st March 2024

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The board of Trustees of the Centre for ADHD & Autism Support (CAAS) presents its report with the financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out on pages 32 to 33 and comply with the Charities Act 2011 and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Trustees' Report for the Year Ended 31 March 2024

Introduction from the Chair and CEO

2023/24 has been another year of change and growth, with our income up 50% and exceeding £1m for the first time ever, our staff up 20%, with 30 people now on the team, and the numbers of clients we supported up 33% to more than 5,600 individuals. We are fortunate to have such a wonderful staff body, who have taken on the challenges of delivering more services, to more people than ever before, with dedication and compassion, and who have welcomed and supported new members of the team to grow our impact ever further.

We have focussed particularly on strengthening our infrastructure this year, to ensure we are well placed to continue to grow and develop our service offering for the years ahead. This has involved the implementation of new database and financial systems and the overhaul of many of our processes and procedures. We have developed a new induction pack to support staff when they join CAAS, and with new Equity, Diversity & Inclusion and Safeguarding policies, have been able to provide staff with clear, up-to-date guidance to support them in their effective working with clients. We have also prioritised our staff wellbeing and development, implementing a new wellbeing tool, holding a staff wellbeing day and diarising dedicated learning and development time, as we know that it is only by ensuring we have well-supported staff that we can best support our clients.



Another big development this year has been the decision to take on more office space with the onboarding of our new Youth Hub. With the increase in staff size and number of projects being delivered on site, we were facing space constraints and diary clashes, and with suitable space becoming available in our office building, we have spread out wings! This extra capacity will allow us to provide even more youth services on site, and also provides a dedicated space for the young people to feel proud of.

All of these developments are only possible through the support of our funders. We have continued to build strong relationships with our key funders, particularly from the NHS who have supported us locally, with improved funding for Harrow residents, and in the 8 boroughs of NW London, where not only did we successfully tender for increased support for autistic adults, but were also able to achieve funding for ADHD and autistic children and their families. The services that have been commissioned by the NWL ICB are hugely valuable, enabling a consistent offer across the area, and meaning that ADHD/autistic people who are residents of NW London can access services at CAAS, pre and post diagnosis, and whatever their age.

We have also continued to work hard on our grant and trust applications, and were delighted to receive funding from long standing supporters Frustrated Communications, Young Harrow Foundation and Sisters of the Holy Cross, as well as a much welcomed grant from Foyle Foundation to fund drama therapy for young people (a service which is difficult to fund, given it's expensive nature, but which has amazing outcomes for the young people who are able to benefit). ReThink also funded a therapeutic service pilot, designed to reduce suicide ideation in autistic / ADHD adults, whilst Children in Need once again gave us a cost-of-living uplift to an existing grant, in recognition of the continued cost pressures we face.





Michael Kilcoyne and the team at Kilhan Construction held another charity run for CAAS, raising an impressive £90K! Their ongoing support is enormously valuable, as it enables us to fund our staff to remain in post when project funding is insufficient, such as in our youth team, where huge demand for our services has outstripped funding from the local authorities. It also enables us to maintain our central staff team, without whom so much of the effective running of the charity would fall apart.

The Youth Team has seen another big transition this year, as we have launched our new Schools Project. This has enabled us to have Youth Workers based in schools in the local area, either on a weekly or fortnightly basis, providing one2one sessions, courses and social groups to pupils of those schools, as well as training and support for the teachers and support staff. The feedback from these schools has been amazing, and the work is really living up to our aims to help create more neuro-affirmative schools in Harrow and beyond. The Hillingdon and Hounslow Local Authorities, having become aware of the work we are doing in this project, have both commissioned pilots of the scheme in their boroughs for 24-25, so we now have 5 members of staff in the youth team dedicating some of their week to the School Project, and building up great relationships with the school communities to which they now belong.



With these plans, and more, 24/25 is looking to be another year of change and growth. We know that CAAS will continue to thrive and develop as it faces the challenges and opportunities of the year ahead, because we have worked hard to strengthen our foundations, and because we will continue to focus on our strategy for the future, delivering the best possible services for everyone that we support.

Gabriella Eberhardt
Chair

Kay D'Cruz
CEO

Mission, Values, Aims and Public Benefit

Founded in 1996, CAAS has over 25 years of experience under its belts and has an excellent reputation locally for the provision of high-quality services. With qualified staff with personal experience, and through talking and listening to ADHD/autistic people, we have an in-depth understanding of the support needs of our clients. 70% of our Trustee Board are family members of ADHD/autistic individuals, 67% of our Senior Leadership Team and 63% of our staff team are parents/partners of ADHD/autistic individuals or neurodivergent themselves. This lived experience means we can relate to and empathise with those who access our services, although we recognise that each person's experience is unique, and we therefore aim to amplify the voices of our clients, and never speak for them.

Our vision:

In a perfect world society would accept and support neurodivergent voices and experiences, and make the adjustments to our systems and structures that would enable them to thrive. Sadly, we still live in a society that builds barriers instead of bridges, and we want to change that. By increasing awareness, understanding and access to ADHD and Autism support services across NW London, we aim to drive lasting, positive change for neurodivergent individuals.



Our mission:

To support, educate and empower individuals diagnosed with ADHD or who are autistic, their families and the community. Through raising awareness, we change perceptions and break down barriers.

Our values:

- **Integrity:** CAAS is committed to the practice of being honest and showing a consistent and uncompromising adherence to our mission.
- **Valuing Difference:** what is normal? CAAS recognise and value that differences can be valuable assets in the workplace, and in our communities.
- **Passion:** we are committed to the work of CAAS in improving outcomes for ADHD/autistic people and to creating inclusive communities where ADHD/autistic people can thrive.
- **Collaboration:** we work with ADHD/autistic people to amplify their voices. We never aim to speak for them. We work with each other, with our funders, and with our community, as more than the sum of our parts, to best support the delivery of our mission.
- **Trust and Respect:** CAAS are privileged to be trusted to amplify the voice of ADHD/autistic people, and will always treat clients, and each other, with the utmost respect.

Our Aims:

Support

CAAS aims to provide support and understanding in a safe and non-judgemental environment. As well as having relevant qualifications, the personal experience of many staff, along with empathy and understanding, allows those who use our services to feel a sense of belonging when they access the centre. We provide a comprehensive service that acknowledges that people need support pre and post-diagnosis.

Educate

Understanding and increased awareness come through education. CAAS offers training using skilled support workers, specialist courses, specialised workshops, conferences and a comprehensive lending library.

Empower

Feeling empowered can break down barriers and encourage positivity about the future. Through support and education, we empower those who use our services to be more confident and independent, enabling them to reach their full potential.

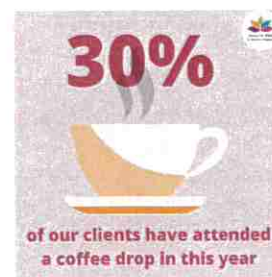
Our Public benefit

Section 17 of the Charities Act 2011 contains a legal requirement that all charities' aims are for public benefit. The Charity Commission in its "Charities and Public Benefit" guidance states that there are two key principles to be met in order to show that an organisation's aims are for public benefit:

1. There must be an identifiable benefit
2. The benefit must be to the public or a section of the public.

Regular evaluation of CAAS' work demonstrates the clear and positive benefit that we have on ADHD/autistic individuals, their families and the wider community. This is particularly through:

1. The provision of free information and support to families of ADHD/autistic individuals through drop-in support groups, specialist parenting courses and individual support.
2. The provision of free information and support to ADHD/autistic young people and adults through support groups, specialist courses, social opportunities and individual support.
3. Raising awareness of the challenges for ADHD/autistic individuals on local health and social care boards, and through a range of free training sessions and workshops for professionals across NW London.



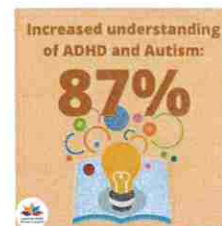
We aim to regularly evaluate the impact and effectiveness of our work through a process of measurement and evaluation led by SLT and managers.

Achievements against our Strategy

Our 2023-25 Strategy

CAAS is committed to delivering across 4 strategic strands:

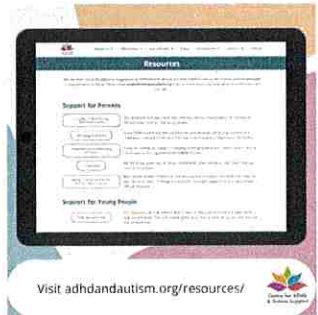
- We will deliver quality services in a sustainable way for ADHD/autistic individuals and their families.
- We will integrate equity, diversity and inclusion considerations into everyday practice.
- We will ensure that we use technology to deliver CAAS services effectively.
- We will ensure that CAAS services are appropriately recognised and promoted.



We know that doing this also means achieving a level of sound financial performance and good governance, which underpins our ability to deliver our strategic objectives and maintain our financial sustainability.

Our plans for 2023/24 were as follows:

Strategic Area	What we planned	Review
We will deliver quality services in a sustainable way for ADHD / Autistic Individuals and their families.	• Develop a service line framework which sets out how services will run at CAAS, and clarifies RACIs • Review and update our safeguarding policy and practices • Develop and deliver an unrestricted fundraising plan and strategy that diversifies and strengthens our unrestricted income streams • Maintain and strengthen our restricted fundraising activity • Establish priority HR policies for review, update • Develop and roll out a staff satisfaction survey • Ensure necessary finance, GDPR and internal controls policies are all in place • Continue, with the Board, to develop effective governance policies and relationships	Against a backdrop of onboarding new staff, embedding new ways of working and significant systems changes, we are delighted with the really meaningful work that has taken place to move the organisation forward this year. All client-facing staff have had level 2 safeguarding training, and our new Safeguarding Policy ensures clients are well supported with their ever-more complex caseloads. The implementation of new CRM and finance systems has gone smoothly, with staff using them effectively, and many governance, client and HR policies have been reviewed, updated and rolled out to staff, ensuring clear processes and protocols are in place across the organisation. The Board completed a review of internal effectiveness, further enhancing governance, and our fundraising strategy supported us to further develop our community and challenge fundraising activity in the year, which in turn has enabled us to build up a base of 'friends of CAAS' who can support us with fundraising in the future.

Strategic Area	What we planned	Review
We will integrate equity, diversity and inclusion considerations into everyday practice 	• Take proactive steps to reach a wider range of community groups • Implement a translation tool and other accessibility options for our website • Build time into our plans to ensure we continually update services for latest trends and language preferences • Build EDI considerations into our recruitment and induction packs • Ensure a regular programme of inclusive social content is maintained	We approved a new Equity, Diversity and Inclusion Policy during the year that sets out how seriously we take EDI considerations and makes clear our desire to be inclusive in all our operations. We made outreach a specific component of one of our family support worker's role, and they were able to attend 22 events in the community, reaching a more diverse group of potential clients to share information about ADHD/autism and welcome them to our services. We added both translation tools and accessibility options to our website, which is designed with our neurodivergent clients in mind. New induction and recruitment packs were also rolled out, explicitly including commitments around our inclusive ways of working and our intention to be accessible for all ADHD/autistic people in the NW London area.
We will ensure that we use technology to deliver CAAS services effectively. 	• Implement, embed and document new Finance and Monitoring systems • Review and improve our staff IT equipment and ways of working • Redesign our website, to be more accessible and attractive • Provide digital support online, so clients who are unable to directly attend our services can still access support from us	The new system implementations, training and documentation involved significant work during the year, but the positive impact on our infrastructure and sustainability is clear. So too is the improvement in the IT backdrop to our staff ways of working, and with the tools they have to support efficient practice, such as how-to guides and regular IT-support clinic. Our website has improved beyond recognition this year, with a new design, clear and coherent branding and a vast array of new support and information content now available.
We will ensure that CAAS services are appropriately recognised and promoted	• Reach a wider range of professionals, to share out services and support them in co-production so that the voice of our clients is heard • Use social media to build our reach	Our staff have attended many partnership meetings this year, building strong relationships across NW London, and we now post content almost daily on social media, with 30,000 followers across our social platforms.

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Our Services

CAAS provided direct support to nearly 4,000 people, as well as educating a further 900 through our commercial training packages, and 900 at community awareness and outreach events, which means 23/24 has seen us have an impact on more than 5,600 individuals – our biggest figure yet! Altogether we offered 11,188 instances of support, a huge 28% more than in 22/23.

Parents/Carers:

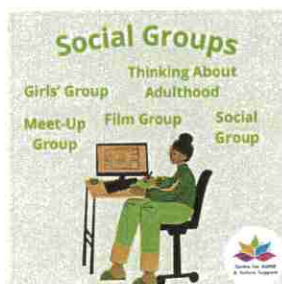
- In total our family support team supported 1,091 people, across 3,055 appointments. This meant that we supported **12% more people** this year than last.
- With the addition of new online drop-in support groups support residents from across NW London, a total of 394 individuals, with 826 attendances, were supported at our various **daytime and evening drop-in support groups, an increase of 10%.**
- 158 individuals, with 1,008 attendances were supported by our three **specialist parenting courses.**
- **110 families** were supported by our specialist sleep support service this year, more than double the numbers seen last year
- We were delighted to offer a new series of workshops on specific elements of ADHD/Autism (for example on school avoidance, and Autism & Girls) which in the year were attended by **135 individuals.**



You said:

"I am extremely grateful for everything we have had from CAAS. I have no words, in fact, to express my gratitude for your patience, kindness and professionalism"

Young People:



- Supported a total of 100 young people with an average of 4 individual one2one sessions each
- Offered more courses and social groups for young people than ever before, to more than 150 people, across 860 attendances, an increase of 7% compared to last year.
- Launched our new Schools Project, providing support directly to pupils of 6 local schools, reaching 138 young people with individual, small group and course-based support.
- Provided training to 1,200 young people and youth professional, helping to create more neuro-affirmative services for all.

You said:

"I feel that these sessions have been extremely beneficial, in having a space to feel understood and also gaining valuable information about my diagnosis and how I might be affected by it. X has been absolutely amazing, and an incredible help."

Adults:

- Supported 58 adults with ADHD, with 303 attendances through monthly support groups and individualised support.
- Supported 429 autistic adults, with 2,494 attendances through monthly support groups and individual support – that's a nearly 50% increase on prior year.
- Developed new services to provide specific support for autistic adults who are on the waiting list for a diagnosis, and for supporters of autistic adults to help them find out more about the condition, so that they can better understand their loved ones.



You said:

"This course literally saved my mental health. I was on a slide down. You guys helped put me back in balance. I have the words and tools to advocate for myself now. Thank you!"

Training:

Autism in Context Trainings:

- Autism, Executive Functioning and Autistic Inertia
- Autism and Ageing: Health and Wellbeing
- Autism and Culture
- Understanding AuDHD
- Accessing Healthcare

- The Adult team provided autism specialist training to 490 professionals across North West London, and delivered Professional Connect Forums to support a further 234 professionals to share best practice and improve their service provision for their ADHD/autistic clients
- Our "Empowering Ourselves to Be Heard" commercial training programme is delivered by our experienced trainers and facilitators, parents of neurodivergent individuals and most importantly, neurodivergent people themselves. It truly empowers all those who participate to get their voices heard. This year, CAAS delivered training to **913** individuals, mainly in local schools, but also for the National Crime agency and other local charities.

You said:

"Perfectly balanced lived experience / theory and practical solutions."

"The information and suggestions were very practical, and the signposting was great."

Future Plans

In line with our 5-year strategic plan, our 2024-25 operating plan will see CAAS delivering on the following key activities:

- Develop our **staff structure** to ensure sufficient depth and skills in service and back-office delivery.
- Roll out our services '**best practice**' **frameworks**, to clarify roles and responsibilities, and provide a checklist of expected service risk assessments, delivery criteria and outcome expectations, to ensure all our services continue to truly deliver impact for our client. During the year this will be developed for a range of projects and services across all three departments and will enable self-reflection and 'audit' by the service managers.
- Update our **risk management and risk assessment** processes, to ensure in line with best practice, and appropriate for ensuring effective service provision, and share with staff.
- Begin to establish and design an appropriate **commercial training** offer, meeting the needs of our various funders and commercial partners, and roll out to local statutory and VSO organisations. Develop appropriate costing and pricing model to support trading profitability and sustainability.
- Develop and deliver an **unrestricted fundraising** plan that prioritises challenge events and local organisational fundraising, including full event support for the Kilcoyne fundraiser and use of fundraising comms material.
- Maintain and strengthen our **restricted fundraising** activity to ensure full recovery of budget income targets
- Develop **client voice** projects within each service team to ensure our services content and delivery are truly user-led
- Through a **Theory of Change** process, build up a bank of personas and frameworks so that we can better articulate our impact and evaluation our services. Develop our client feedback tools, and review results to ensure continued improvements in our service methodologies.
- Review all remaining **HR policies and handbooks**, update accordingly, and roll-out to staff.
- Embed measures for ensuring staff are supported in their **wellbeing** and assess effectiveness through the annual staff satisfaction survey.
- Ensure any remaining **finance, GDPR and governance policies** are all in place, complied with, and approved by Board where appropriate.
- Develop our **ADHD** service, through training of staff, promoting on our socials and providing ADHD specific content on our website.



Financial Review

Financial performance for 2023/2024 was strong and performed better than expected given the external pressures in a year of high inflation and with the ongoing cost of living crisis. We were absolutely delighted to achieve total income in the year of £1,083k, through a combination of successful bid applications, and unrestricted fundraising activity. This marks a significant milestone for the charity surpassing over £1 million in income in this year, demonstrating remarkable growth over the last 4 years.

CAAS made a **total surplus** of £112.9k in the year (prior year deficit of £46.2k). This can be broken down between a £118.6k surplus on unrestricted funds, and a £5.8k deficit on restricted funds. The Charity's financial position at year end remains strong, with overall reserves being £406.1k (22/23: £293.2k).

The £5.8k **deficit on restricted funds** (22/23 deficit £54.3k) was planned for, as the charity aimed to use up all prior year brought-forward funds. We are really pleased that we were able to utilise those funds and provide more services to users in 2023/24.

At year end we are holding a **carried forward restricted reserves** balance of £27.4k. Most of this is due to timing of funding being utilised early in the new year, some is related to specific ADHD spend which it has been agreed can be repurposed in 2024/25 to better meet need. We expect the year end restricted reserves balance to be fully spent over the coming months.

Carried forward unrestricted reserves are £378.7k (22/23: £260k), equivalent to 93% of total reserves. Unrestricted reserves are higher than policy and are intended to be wound down over the next 1 to 2 years. Trustees are happy to accept a higher than policy level of reserves in the meantime, given the inherent uncertainty in the economy and in the funding market, and noting the time it takes to properly plan and mobilise effective investment decisions. Next year in line with our 5-year plan, we intend to invest in our staffing structure and office space to effectively utilise our reserves.

CAAS **restricted income** in 2023/24 increased significantly by 54% to £865k (21/23: £563k). It is very pleasing to see that this was across all service areas and can be broken down as follows: 46% growth in Adult services, due to increased funding for adults in North West London. Family Services has grown by 50% from increased funding to expand our reach out to clients across North West London and more in depth support in Harrow and Hillingdon. Youth services have grown by a massive 80% with more funding received to reach young people in Harrow aged 17 – 25 (who had previously been an under-represented group in accessing services), as well as the introduction of our well-received Schools Project, where our support workers are now regularly based in some local secondary schools.

We are delighted to have been successful in further funding opportunities in the year. ReThink Suicide prevention approved a 1 year bid to support autistic adults to reduce suicide ideation. We were also thrilled to secure continuation funding from North West London ICB, which was increased to widen the support we can give across North West London Autistic Adults.

We secured funding from Eve & Philip Morrison trust to support our Family Services, Young Harrow Foundation approved a 1 year bid to support families on the pathway to ADHD and or Autism Diagnosis in Harrow. We were extremely grateful and excited to received further funding from North West London ICB to provide support to families and young people across North West London, which has allowed us for the first time ever to be able to offer services that support ADHD/autistic people of all ages, across all of NW London..

In Youth Services we received new funding from Harrow Change makers and Sisters of the Holy Cross to provide one to one support for young people, and we were incredibly fortunate to receive new funding from Harrow CNWL 1 year pilot scheme to support 17-25-year-olds, extending our support in Harrow to this new

age bracket, reflecting the challenges this period of transition to adulthood can bring. We have also developed a new service for schools in Harrow and Hillingdon, which is enabling us to support more young people, and hold a smaller waiting list.

Smaller amounts were received from Heathrow Community Trust, to support our young person's social group and creative group in Hillingdon, and from Harrow Young Foundation to facilitate youth focus groups, all of which were gratefully received.

As ever, we are so very thankful to all our funders, as their support allows us to continue the work that is in such demand from our clients, and which they tell us they need in order to thrive. Longstanding funders who have supported us to deliver a range of projects in recent years, and who continued to award funds to us this year included NWL ICB, The National Lottery Foundation, Harrow Council, Harrow Adult Social Care, Harrow CCG, CNWL CCG, Heads up Mind, City Bridge Trust, Ealing Community Partners, Hillingdon council and John Lyon.

Our **unrestricted income** increased by £60k to £218k from £158k in the prior year. The charity did exceptionally well in the year, managing to grow and diversify our fundraising income streams. We are incredibly grateful to Michael Kilcoyne and Kilhan Construction for raising an outstanding £90k (which was £20k better than the previous year, and £25k better from the year before that!) from a half marathon and fun run. The race has become a focal point to the year, and we are so lucky to have such kind and dedicated fundraisers who raise so much money for us in such a positive way. Fundraising through partnerships has also performed very well and raised an additional £37k in the year. We also very gratefully received pro-bono legal work from Fried, Frank, Harris, Shriver & Jacobson LLP during the year. On top of all this, we received smaller (but still significant to us) amounts from Northwood Area Women's club, Northwick Park Rotary, Richard's solicitors, Growing stars Nursery as well as Freemasons and Pinner Rotary. Which we are so very grateful for. Also, a special mention to the blue tokens scheme at Tesco's where we achieved first place, thanks to the community for all their support!

Applications awarded for unrestricted grants and trusts totalling £30k for the year surpassed expectations. We were so pleased to be awarded a cost-of-living grant from City Bridge in recognition for the increased costs we faced in the year. Additionally, we secured a three- year core funding grant from BBC Children in Need, a significant award that provides long term support and stability, as well as awards from Woodroffe Benton and Sir Jules Thorn. These important increases offset the decline seen in Facebook funding which resulted partly from technical difficulties arising from our change in charity number, as well as being indicative of general challenges in the fundraising market.

Our **expenditure on raising funds** has increased to £50.6k, from £38.8k in the prior year. This includes fundraising direct costs and an allocation of general support costs. This area continues to require real focus in the year due to the tough external financial environment, meaning fundraising has become more and more challenging, requiring more effort and focus.

Our **support costs** have also risen this year to £257k from £213k last year representing 21% increase, which given the external market and inflationary pressures in the year, is a good achievement. We were very pleased to see self-funded staff costs decrease as funding improved, showing good utilisation of staff as staff numbers overall increased. Legal and professional costs rose this year due to the implementation of a new accounting system aimed at improving the charity infrastructure as well as pro bono legal fees to ensure contract risk is well managed. Rent and premises costs increased due to rising rental rates, and general office supplies also saw an increase. Additionally, other support costs went up due to general office maintenance in the year.

Headcount At the yearend actual heads were 30 which is a 20% increase from the previous year of 25. The average headcount for the year increased to 27 from 24 staff which translates to 16.9 full time equivalents,

increasing from 14.6 FTE's in 2022/23, an increase of approximately 16%. Overall, we had 8 new starters last year, many of whom were recruited towards the end of the financial year.



CAAS is well positioned for the coming year. 2023/24 brought continued external pressures including on-going cost and wage inflation, putting pressure on our cost base and staff costs. Additionally local authority budget constraints and extremely heightened competition in the funding market, present ongoing challenges. Securing and maintaining funding remains difficult, and we continue to be cautious given the income uncertainty we face. Despite these challenges we have experienced excellent growth in both restricted and unrestricted funding this year. Coupled with our strong foundational infrastructure, a highly motivated staff team, and solid financial base to face these challenges, we look forward to the year ahead with optimism.

Reserves Policy

During the year the trustees re-approved a Reserve Policy for CAAS which sets out that unrestricted reserves need to be maintained at a level that can meet our liabilities, as well as provide some security regarding the risks CAAS faces. As such, it has been agreed that reserves should be maintained at a level that covers the following:

1. 2 months of total staff salaries
2. 6 months of premises costs (allowing for an inflationary uplift in service charge)
3. 3 months of expenditure on direct costs, corporate costs, and other support costs
4. 3 months of significant (greater than £20K) restricted funding bids that expire in the next six months.
5. Any additional risk premium deemed necessary by the board following risk register review

If 'free reserves' exceed 25% above or below target, then a recovery/investment plan will be prepared by SLT for consideration by the Trustees. If unrestricted reserves are lower than required, the CEO / Trustees should consider:

- Increasing fundraising
- Increasing earned income through the operation of more training/workshops
- Increasing membership fees and parental contributions
- Reducing expenditure, for example on self-funded courses, stationery costs etc.

If reserves are higher than that which is required, CAAS should consider investment in self-funded courses, staff, or infrastructure building activities.

At the year end, free reserves are £378,709, which is £139k higher than the policy requires. The trustees approved a budget for 24/25 that includes a deficit for the year, which will bring reserves in line with policy. With the external uncertainty and the need to develop our infrastructure, the trustees are happy to accept an overhold of reserves whilst these spending plans are implemented.

Going Concern

As we entered the financial year in April 2023, the charity was in a strong position, with unrestricted reserves of £260k, around £100k higher than our reserve policy required, and a clear plan for the year ahead, to invest in our infrastructure and build our capacity.

We are proud of our performance this year, ensuring our funded projects are all delivered for our clients, and our internal processes well developed. We ended the year with a surplus, meaning that at year end our balance sheet remains strong, with unrestricted reserves of £379k. Given our growth in size, our reserve policy requires a minimum reserve to hold now of £240k, meaning we end the year with surplus reserves of £139k. Cash balances are also high, at £757k, and there is no indication of any short-term cashflow shortfall.

Given the availability and liquidity of these unrestricted funds, the trustees believe the charity will have sufficient resources to meet its liabilities as they fall due. As such, they remain satisfied that the charity can continue operating for the foreseeable future, and these accounts have been prepared on a going concern basis.

Investment



During the year, all cash balances were held in easily accessible current accounts, with no long-term investments held.

Thanks, and acknowledgements

As ever there is a long list of people we need to thank for enabling us to provide the services we do. Firstly, to our funders:

- ASDA
- Awards for All
- BBC Children in Need
- City Bridge Foundation
- Central & North West NHS Foundation Trust Harrow
- Central & North West NHS Foundation Trust Hillingdon
- Ealing Community Partners
- Harrow Council Early Support Service
- Harrow Council Adult Social Services
- Harrow Changemakers
- Heads up Consortium Community Assets
- Heads up Consortium in partnership with Camhs
- Heads up Consortium in partnership with National Lottery
- Heathrow Community Trust
- John Lyon's Charity
- London Borough of Hillingdon
- Kilhan Construction
- The National Lottery Foundation Reaching Communities
- North West London CCG (Harrow)
- North West London ICB
- Rethink Mental Illness
- Sir Jules Thorn Trust
- Sisters of the Holy Cross
- Tesco blue token Scheme
- Woodroffe Benton Foundation
- Young Harrow Foundation with Camhs (Breathe project)
- Young Harrow Foundation – Youth Voice

And to our fundraising supporters and champions, we couldn't do it without you!

- Northwood Area Womens Club
- Northwick park Rotary Club
- Pinner Rotary Club
- Richards Solicitors
- Growing Stars Nursery
- Freemasons
- Jack and Jill Nursery
- Harrow Wins
- Top Charity
- Easy Fundraising
- Hillingdon Parent Carers
- Groundwork Bike Ride (Allan Graham Foundation)
- Kathleen McGodrick
- Callum Watson
- Kauthar Amin
- Thomas Woodhams

We'd like to thank Fried, Frank, Harris, Shriver & Jacobson LLP, for kindly donating their time to review our contractual arrangement, their support and expertise has been enormously helpful.

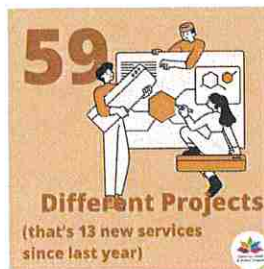
As ever, thanks also go to our partners and colleagues in the voluntary sector, especially our HeadsUp Partners, Mind in Harrow, Mosaic LGBTQ Centre, The Wish Foundation and Paiwand. We'd also like to say thanks to Dan and the team at Young Harrow Foundation for their ongoing support.

Special thanks go to our regular volunteers:

- Simon Morrison, and Aysha Khokhar who support one of our weekly Drop-In Support Groups for parents and carers, and;
- Tom Burgess, who has provided Systemic Family Counselling for our clients.

As per generally accepted accounting policies, we have not included volunteers in our staff figures.

Trustees are a special group of volunteers, who take on the legal responsibility of the charity. We really appreciate the work of all trustees, and the time they give up to ensure that we have strong governance. Thank you.



And finally, to the staff team who have worked so hard again this year, delivering so much support and so many different projects, for more ADHD/autistic individuals than ever before. It is difficult to describe just how lucky we are to have such a knowledgeable, adaptable, caring staff body. They work tirelessly to make sure that ADHD/autistic people and their families get the support that they needed, whilst also taking the time to care for each other. It is an honour and privilege to watch the manner in which the staff team live out our core values, whilst also making sure CAAS is a fun and happy place to work. Thank you.

Reference and Administrative Information

Charity Number: 1193799 (England and Wales)

Legal Status: The organisation is a Charitable Incorporated Organisation and as such is governed by its Memorandum and Articles of Association.

Trustees who served during this reporting period:

Gabriella Eberhardtne	Chair	Appointed 21 st Nov 2018
Simon Taylor	Treasurer	Appointed 24 rd Nov 2022
Alison Futerman	Trustee	Appointed 12 th May 2021
Nicholas Moser	Trustee	Appointed 15 th Dec 2021
Lynne Fearn	Trustee	Appointed 24 rd Nov 2022
Zoe Campbell	Trustee	Appointed 24 rd Nov 2022
Nicola Connor	Trustee	Appointed 31 st Jan 2023

CEO: Kay D'Cruz

Registered Office: 2nd Floor, Television House
269 Field End Road
Eastcote
HA4 9XA

Auditor: Griffin Stone Moscrop & Co
21 -27 Lamb's Conduit Street, London,
WC1N 3GS

Bankers: Lloyds
Santander
Virgin Money
Nationwide

Structure, Governance and Management

Governing document

CAAS is a Charitable Incorporated Organisation governed by a Foundation CIO Constitution adopted on April 1st 2021.

Appointment of Trustees

The Chair of the Board of Trustees is elected by the members of the Board. CAAS recruit Trustees through the submission of a CV and covering letter followed by an interview with the Senior Leadership and Chair. Candidates will then be invited to meet the existing Board of Trustees prior to being selected for the role. On joining the organisation, new trustees can expect to be properly inducted and supported in their role by existing trustees and senior managers in the organisation. All new trustees will be subject to a basic DBS check.

When considering appointments, CAAS consider the diversity of the current board of Trustees in terms of skills and experience, geographic representation, age and ethnic background; and we continually aim to increase the board's diversity.

Trustee Induction, Training and Evaluation

New Trustees have a comprehensive induction coordinated by senior staff and fellow Trustees; this includes, for example, time spent with staff to find out about the work of the Charity. New trustees receive an Induction Pack containing the governing document, a Trustee Role Description, strategic plans and relevant policies and organisational information. Their attention is drawn to the relevant Charity Commission Guidance. They meet with the CEO to discuss and clarify their role and responsibilities before attending their first Trustee Meeting. All undertake to abide by the Trustees' Code of Conduct. All Trustees are offered ongoing training as required, as well as regular opportunities to engage with the Charity's beneficiaries, stakeholders and supporters.



Organisation

The Board of Trustees meets around 8 times per year and holds responsibility for the strategic direction and overview of CAAS. The Trustees delegate the day-to-day running of the organisation to the CEO within a framework of delegated authority. Staff supervision and training are valued as a way of ensuring we maintain excellent standards of practice.

All Trustees are on fixed terms of office of four years and, in accordance with our Terms of Reference, have agreed to serve a maximum of two terms. Board attendance remains high.

Key Executive Personnel



The key executive personnel at the end of the year are the Board of Trustees and the CEO, Kay D'Cruz. Kay is ably assisted by the two other members of the Senior Leadership Team, Rebecca Murphy and Therese Glynn.

Related parties and co-operation with other organisations

None of the trustees receives remuneration or other benefits from their work with the charity. There are no Trustees' interests to be disclosed. Trustees are invited to declare any relevant interests at each board meeting and formally requested to submit an annual register of interests form.

Remuneration policy

The board is responsible for considering the Directors remuneration, taking account of the skills and experience required and sector norms for charities of similar size. Staff pay is reviewed annually by the Directors and Trustees in relation to their responsibilities and performance, the external economic environment and financial affordability for CAAS. CAAS is a Living Wage Employer.

No Directors were paid more than £60,000 per year.

Risk Management

The trustees are responsible for overseeing the risks faced by the organisation. They are identified, assessed and controlled throughout the year. The Senior Leadership Team and Trustees conduct regular reviews of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.



Currently the main identified risks to the Charity include:

Key Risk	Mitigation
<u>Operational Delivery.</u> Staff Turnover, Low Staff Wellbeing, Staff Illness & Key man dependencies	- Annual staff survey and action plan - Overhaul of HR policies and staff handbook - Documentation of finance & monitoring processes and creation of service frameworks - Succession planning, staff wellbeing and performance regularly discussed in SLT meetings. - New induction and recruitment processes and information packs to ensure effective staff body - Continued consideration of staff workloads and case management
<u>Operational Delivery.</u> - Insufficient capacity, space and resources - Incorrect staff structure	- Ongoing consideration of staffing and infrastructure support to free up client-facing staff time - Room rental budget available for borough-based working - Onboarding of new youth hub in process - Skills audit finalised and new staff structure agreed in ops plan
<u>Fundraising</u> Unsatisfactory unrestricted fundraising or poor performance at statutory, trust and foundation bid applications	- Fundraising strategy in place, and identification of next diversification targets underway - Effective fundraiser in post, with training and development needs well supported. - Resources created for fundraising applications, and regular support from experienced external fundraising consultant. - Focus on relationship building with statutory and trust funders. - Plans for increased commercial income generation in place

<u>Operational Delivery.</u> Increased complexity in the lives and support needs of our beneficiaries due to reduced statutory serviced provision and economic context, and lower mental being in more of our clients results in greater safeguarding and referral risk	- New safeguarding policy and DBS policy in operation, and all staff fully trained and compliant - Ongoing review of safeguarding reporting, to ensure appropriate mitigations continuously considered - New risk assessments, risk management processes and service quality frameworks in ops plan for all teams
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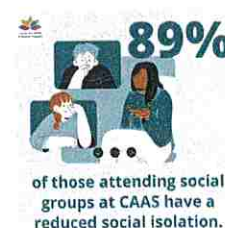
The trustees are satisfied that appropriate steps are being taken to manage these risks, and that sufficient procedures are in place to enable management and trustees to assess the effectiveness of risk management.

No serious incidents were reported to the Charity Commission during this financial year.

Fundraising

CAAS is registered with the Fundraising Regulator, and all fundraising activities are aligned with the Code of Fundraising Practice to ensure that they are legal, open, honest and respectful. CAAS has a number of policies and procedures that underpin its fundraising activities:

- Privacy Policy
- Safeguarding Policy
- Compliments, Complaints and Comments Policy
- Equality and Diversity Policy
- Whistleblowing Policy
- Ethical Fundraising Policy



CAAS does not engage with external fundraisers.

Any individual undertaking to fundraise on behalf of CAAS is given clear guidance on how to fundraise within the law to adhere to the Code of Fundraising Practice, and fundraising activities carried out on behalf of CAAS by third parties are managed through regular communications with supporters and monitoring of social media activity.

Equity, diversity and inclusion

CAAS aspires to be a genuinely inclusive charity through diverse representation at all levels, a culture that supports staff and volunteers to fully be themselves, and to be a charity that is inclusive and able to demonstrate how we have removed structural barriers that perpetuate racism, ableism, and other discriminatory behaviours.

All staff attend mandatory Equalities, Diversity and Inclusion Training to ensure we adhere to the CAAS Code of Conduct. This commits us to create a warm and welcoming environment for all and to ensure that our members, every person who works for or with us, volunteers with us or otherwise comes into contact with us, is treated with dignity and respect, and feels that they are in a safe and supportive environment, free from inappropriate, discriminatory, offensive or harmful behaviour.



Whilst we adhere to equality legislation, that is the minimum standards for us. We aspire to be better than the minimum of legislation, and we also recognise inequalities such as caring responsibilities, social class, and other ways individuals can be discriminated against. As an example, we have included flexible working for staff as a standard for many years to enable our team to work around their family/caring commitments. Our whole remit is to support those who are neuro-diverse, a long-underrepresented group, who face significant and structural health inequalities in their access to and experience of care and we are committed to challenging and improving that.

Compliance with the Charity Governance Code

The aim of the Charity Governance Code is to help charities and their trustees develop high standards of governance. The Code is not a legal or regulatory requirement. Instead, the Code sets the seven principles and recommended practices for good governance and is deliberately aspirational, a tool for continuous improvement towards the highest standards.

A full external governance review was undertaken in 2019-20 with minimal recommendations for change, all of which have been implemented. The Board also completed an internal review of governance in the Trustee Away Day in October 2023, and recently approved a new Board Terms of Reference to further enhance our internal governance practices.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (the United Kingdom generally accepted accounting practice (UK GAAP)).

The law applicable to charities in England and Wales 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 its incoming resources and the application of resources of the charity for that period. 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 judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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 Charities Act 2011 and the *Charities (Accounts and Reports) Regulations 2008*. 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.

Disclosure of information to auditors

The Trustees confirm, that as far as they are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware.
- 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, Griffin Stone Moscrop & Co, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approval

The trustees' annual report was approved by the trustees on 21 January 2025 and signed on their behalf by:



Gabriella Eberhardtne Peter,
Chair of Trustees
Date: 21/01/25

Independent Auditors Report

Independent Auditor's Report to the Members of Centre for ADHD & Autism Support

Opinion

We have audited the financial statements of Centre for ADHD & Autism Support (the 'CIO') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows 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 CIO'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 responsibilities for the audit of the financial statements section of our report. We are independent of the CIO 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 CIO'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 trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- The directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the CIO 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' exemption in preparing the directors' report.

Other matter

The prior year financial statements were not audited.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 CIO'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 CIO or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- carrying out substantive checking to support documents on a sample basis of individual transactions within income and expenditure to give comfort that on a sample basis the Statement of Financial Activities does not contain any irregular items;
- carrying out walk-through testing to verify that the charity's accounting systems and controls are being implemented as designed; and
- verifying that material balances within the Balance Sheet are supported by third party evidence to confirm the existence and valuation of these balances at the year-end.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for> This description forms part of our auditor's report.

Use of our report

This report is made solely to the CIO'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 CIO'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 CIO and the CIO's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Robert Smith (Senior Statutory Auditor)

For and on behalf of Griffin Stone Moscrop & Co

Chartered Accountants & Statutory Auditor

21-27 Lamb's Conduit Street

London

WC1N 3GS

Date: 21/1/2025

Financial Statements

Statement of Financial Activities

For the year ended 31 March 2024

	Notes	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
Income and Endowments from:					
Donations and Legacies	2	£ 189,099		£ 189,099	£ 140,535
Charitable Activities	3				
Adult Services			£ 406,652	£ 406,652	£ 277,706
Family Services		£ 6,933	£ 272,679	£ 279,612	£ 193,240
Youth Services		£ 12,000	£ 173,680	£ 185,680	£ 97,184
Training Services		£ 9,402		£ 9,402	£ 6,108
Other	4	£ 2,552		£ 2,552	£ 2,153
Bank Interest		£ 9,714		£ 9,714	£ 3,914
Total		£ 229,700	£ 853,011	£ 1,082,712	£ 720,840
Expenditure on:					
Raising Funds	5	£ 45,655		£ 45,655	£ 38,853
Charitable Activities	6				
Adult Services		£ 11,588	£ 397,445	£ 409,033	£ 350,522
Family Services		£ 22,613	£ 283,968	£ 306,581	£ 249,738
Youth Services		£ 24,423	£ 177,355	£ 201,778	£ 127,960
Training Services		£ 6,790		£ 6,790	
Support costs	7				
Total		£ 111,068	£ 858,768	£ 969,837	£ 767,073
Net Income/ Expenditure		£ 118,632	(£ 5,757)	£ 112,875	(£ 46,233)
Reconciliation of Funds					
Total Funds Brought Forward		£ 260,077	£ 33,166	£ 293,243	£ 339,476
Total Funds Carried Forward		£ 378,709	£ 27,409	£ 406,118	£ 293,243

In the prior year ended 31 March 2023, the total income of £720,074 included income from restricted funds of £563,088.

The total expenditure of £767,074 included expenditure from restricted funds of £617,440.

Balance Sheet

As at 31 March 2024

	Notes	2024	2023
		£	£
Current Assets			
Debtors	10	£32,051	£109,373
Cash at Bank and in Hand		£756,599	£438,124
		£788,650	£547,497
Creditors: Amounts falling due within one year	11	£382,532	£254,253
Total Unrestricted Income		£382,532	£254,253
Net Current Assets		£406,118	£293,244
The Funds of the Charity			
Restricted Income funds		£27,409	£33,166
Unrestricted Funds		£378,709	£260,077
Total Funds		£406,118	£293,243

The trustees' annual report was approved by the trustees on 21 January 2025 and signed on their behalf by:



Gabriella Eberhardtne Peter,
Chair of Trustees Date: 21 January 2025

Statement Of Cash Flows

For the year ended 31 March 2024

	Notes	2024	2023
		£	£
Cash flows from operating activities		£308,761	£54,502
Cashflows from investment activities			
Interest income		£9,714	£3,914
		£9,714	£3,914
Increase/ (decrease) cash equivalents during the year			
Cash and cash equivalents at the beginning of the year		£438,124	£379,708
Cash and Cash equivalents at the end of the year			
Cash and Cash equivalents:			
Cash in Hand		£756,599	£438,124
		£756,599	£438,124
Reconciliation of net movement in funds to net cash flow from operating activities			
Net income/ expenditure for the period (as per Statement of Financial Activities)		£112,875	(£46,233)
Adjustments for:			
Income from Investments		(£9,714)	(£3,914)
Decrease/ (increase) in debtors		£77,322	(£57,730)
Increased/ (decrease) in creditors		£128,278	£162,379
Net cash provided by/(used in) operating activities		£308,761	£54,502

Notes to the Financial Statements For the year ended 31 March 2024

1. Accounting Policies

a) Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Basis of preparation

b) Public benefit entity

Centre for ADHD & Autism Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

c) Income

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

d) Donated services

Donated professional services are recognised when the service is given and is valued as either the economic benefit of the service to the charity or the cost to the donor.

e) 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

f) 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, 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.

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.

Notes to the Accounts (continued)

For the Year Ended 31 March 2024

g) Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

h) Tangible fixed assets and depreciation

There are no fixed assets held, capital items are expensed to the Statement of Financial Activities (SOFA) when incurred

i) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds, which are reserved for a specific purpose and available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

The purpose and use of restricted funds are imposed by donors or by specific terms of charity appeals.

j) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

k) Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities (SOFA) as incurred.

l) Tax status

The company is a registered charity and is not subject to corporation tax.

m) Value Added Tax

The Charity is not VAT registered as does not meet the VAT taxable turnover threshold.

n) Pensions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity. No contributions were owing at the balance sheet date.

o) Volunteers

The assistance received from volunteers has not been financially recompensed

Notes to the Accounts (continued)
For the Year Ended 31 March 2024

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<i>2. Analysis of Donations Received</i>				
Donations	£ 187,609		£ 187,609	138,623
Membership Fees	£ 1,490		£ 1,490	1,912
	£ 189,099		£ 189,099	£ 140,535
<i>3. Income from Charitable Activities</i>				
Adult Services				
Government Grants		£ 387,815	£ 387,815	£ 269,449
Other Grants and Trusts		£ 18,837	£ 18,837	£ 8,257
Family Services				
Government Grants		£ 128,192	£ 128,192	£ 97,934
Other Grants and Trusts		£ 144,487	£ 144,487	£ 84,156
Training and course fees	£ 6,933		£ 6,933	£ 11,150
Youth Services				
Contracted Services	£ 12,000		£ 12,000	
Government Grants		£ 78,980	£ 78,980	£ 14,372
Other Grants and Trusts		£ 94,700	£ 94,700	£ 88,920
Training Services	£ 9,402		£ 9,402	
Total	£ 28,335	£ 853,011	£ 881,347	£ 574,238
<i>4. Income from other activities</i>				
Fees from room rental and other	£ 2,552		£ 2,552	£ 2,153
	£ 2,552	£ 0	£ 2,552	£ 2,153
<i>5. Cost of Raising Funds</i>				
Seeking donations, grants	£ 33,582		£ 33,582	£ 20,006
Direct costs	£ 3,101		£ 3,101	£ 7,590
Cost of services provided	£ 0		£ 0	£ 3,986
Support costs staff	£ 2,786		£ 2,786	£ 4,039
Support costs other	£ 6,187		£ 6,187	£ 3,232
	£ 45,655	£ 0	£ 45,655	£ 38,853
<i>6. Cost of Charitable Activities</i>				
Adult Services	£ 11,588	£ 397,445	£ 409,033	£ 350,522
Family Services	£ 22,613	£ 283,968	£ 306,581	£ 249,738
Youth Services	£ 24,423	£ 177,355	£ 201,778	£ 127,960
Training Services	£ 6,790		£ 6,790	
Total	£ 65,414	£ 858,768	£ 924,182	£ 728,220

Notes to the Accounts (continued)

For the Year Ended 31 March 2024

Analysis of expenditure on charitable activities

	2024	2023
	£	£
Adult Services		
Staff Costs	£287,643	£238,295
Direct Costs	£109,803	£72,533
Support Costs	£11,588	£39,694
	£409,033	£350,522
Family Services		
Staff Costs	£233,308	£163,856
Direct Costs	£50,660	£43,159
Support Costs	£22,613	£42,723
	£306,581	£249,738
Youth Services		
Staff Costs	£139,528	£88,784
Direct Costs	£37,828	£21,288
Support Costs	£24,423	£17,888
	£201,778	£127,960
Other		
Staff Costs	£0	
Direct Costs	£0	
Support Costs	£0	
	£0	£0

7. Support Costs

	Cost of Raising Funds	Charitable Activities	2024	2023
	£	£	£	£
Staff costs	£36,368	£44,232	£80,599	£104,770
Telephone and Computing	£1,016	£24,392	£25,408	£24,484
Legal & Professional & Audit Fees fees	£1,470	£35,276	£36,745	£12,367
Trustee Expenses			£0	£0
Rent & Premises Costs	£3,135	£75,229	£78,364	£65,311
Other office costs		£4,360	£4,360	£3,747
Other Support costs	£566	£31,084	£31,650	£1,831
	£42,554	£214,571	£257,126	£212,510

8. Trustees

There were no trustee payments in the year (2023 nil.)

Trustee Expenses are nil (2023 nil.)

There were no donations received from trustees during the year (2023 nil.)

There were no other related party transactions in the year

Notes to the Accounts (continued)

For the Year Ended 31 March 2024

9. Employees

The average number of employees during the year was 27 (2023:24)

The average number of full-time equivalent employees during the year was: 16.9

	2024	2023
Adult	6.1	5.0
Family	4.1	3.1
Youth	3.0	2.6
Administration & Directors	3.0	3.0
Marketing and Fundraising	0.6	1.0
	16.9	14.60

Employment Costs

	£	£
Wages and Salaries	£671,519	£541,783
Social Security	£61,155	£51,238
Pension Contributions	£12,644	£10,136
	£745,317	£603,157

1 employee earned over £60,000

10 : Debtors**Amounts due within one year:**

Trade Debtors	£22,121	£100,878
Other Debtors	£9,930	£8,494
	£32,051	£109,372

11 : Creditors**Amounts due within one year:**

Trade Creditors	£112,589	£0
Accruals and Deferred Income	£269,943	£254,253
	£382,532	£254,253

Included within accruals is the Audit fee of £5,400 (2023 - £2,200)

Notes to the Accounts (continued)
For the Year Ended 31 March 2024

12. Restricted and Unrestricted Income Funds

Restricted Income Funds	Balance at 31/ 03/ 2023	Incoming Resources	Outgoing Resources	Balance at 31/ 03/ 2024
Listed below	£33,166	£853,011	£858,768	£27,409
	£33,166	£853,011	£858,768	£27,409
Unrestricted Funds	Balance at 31/ 03/ 2023	Incoming Resources	Outgoing Resources	Balance at 31/ 03/ 2024
General	£260,077	£229,700	£111,068	£378,709
	£260,077	£229,700	£111,068	£378,709
Restricted Funds	Balance at 31/ 03/ 2023	Incoming Resources	Outgoing Resources	Balance at 31/ 03/ 2024
Awards for All	£8,502	£0	£8,502	£0
City Bridge	£0	£28,100	£28,100	£0
Central & North West NHS Foundation Trust	£1,414	£0	£1,414	£0
Ealing Community Partners	£0	£50,439	£50,439	£0
E & P Trust	£0	£40,000	£40,000	£0
Harrow Council (Adult)	£995	£29,822	£30,817	£0
Harrow Council (Early Support)	£1,864	£29,948	£31,812	£0
Harrow Change Makers	£0	£7,327	£7,327	£0
Harrow CNWL 17 -25	£0	£58,000	£58,000	£0
HeadsUp consortium community assests	£0	£1,748	£1,485	£263
HeadsUp consortium/ Cahms	£0	£7,438	£7,438	£0
HeadsUp consortium/ Reaching Communities	£0	£19,883	£19,883	£0
Heathrow Community Trust	£0	£3,553	£3,553	£0
Hillingdon CNWL 16 -25	£0	£7,500	£7,500	£0
John Lyon	£0	£31,000	£31,000	£0
London Borough Hillingdon 16 -25	£737	£0	£737	£0
London Borough Hillingdon	£0	£15,000	£15,000	£0
National Lottery Foundation Reaching Communities	£2,189	£78,856	£77,996	£3,049
NWL CCG Harrow - 1 & 2	£17,465	£21,247	£33,471	£5,241
NWL ICB (Childrens and Young People)	£0	£36,200	£31,810	£4,390
NWL ICB	£0	£346,831	£332,365	£14,466
ReThink Suicide prevention	£0	£18,837	£18,837	£0
Sisters of the Holy Cross	£0	£10,900	£10,900	£0
Young Harrow Foundation (Breathe project)	£0	£9,883	£9,883	£0
Young Harrow Foundation (Youth Voice)	£0	£500	£500	£0
	£33,166	£853,011	£858,768	£27,409

Notes to the Accounts (continued)
For the Year Ended 31 March 2024

13: Restricted Funds Prior Year

Statement of Restricted Funds Prior Year

Awards for All		£9,976	£1,474	£8,502
BBC Children in Need	£7,590		£7,590	£0
Brent - CCG	£12,269		£12,269	£0
Build Back Better - Drama		£7,855	£7,855	£0
Build Back Better - Lego Therapy	£3,000		£3,000	£0
Central & North West NHS Foundation Trust		£7,112	£5,698	£1,414
City Bridge Foundation	£1,832	£27,550	£29,382	£0
Comic Relief		£7,691	£7,691	£0
Ealing Community Partners		£45,145	£45,145	£0
Harrow Council (Adult)	£995	£29,822	£29,823	£995
Harrow Council (Early Support)	£5,000	£29,057	£32,194	£1,864
HeadsUp consortium	£5,068	£11,961	£17,028	£1
HeadsUp consortium community assests		£1,780	£1,780	£0
HeadsUp consortium/ Cahms		£7,438	£7,438	£0
John Lyon		£31,000	£31,000	£0
London Borough Hillingdon		£15,000	£15,000	£0
London Borough Hillingdon 16 -25		£14,372	£13,636	£737
National Lottery Reaching Comm.	£1,163	£62,330	£61,304	£2,189
NWL CCG Harrow - 1	£4,357	£21,247	£22,533	£3,071
NWL CCG Harrow - 2	£16,725		£2,332	£14,393
NWL ICB		£220,000	£220,000	£0
NWL ICB	£29,519		£29,519	£0
Players of People's Postcode Lottery		£3,995	£3,995	£0
Rotary		£1,500	£1,500	£0
The Masonic Province of Middlesex Charitable Trust		£8,257	£8,257	£0
Total	£87,518	£563,088	£617,440	£33,166

Notes to the Accounts (continued)

For the Year Ended 31 March 2024

Purpose of Restricted Funds

Awards for All

Funds received to provide one to one sleep support and sleep workshops for Families, as many people with ADHD and autism suffer with sleep difficulties

City Bridge Foundation

Funds received to provide one to one support and groups for young people with ADHD or Autism

Central & North West NHS Foundation Trust

Funds provided for peer to peer support work and training

Ealing Community Partnerships

Funds received to support families in Ealing with post diagnostic support, one to one support and sleep support

Harrow Council- Adults

Funds received to provide one to one support and Adult groups in Harrow for Adults with Autism

Harrow Council Early Support Service

Funds received to provide families in Harrow with ADHD and or Autism, access to parenting groups and one to one support, with particular focus on supporting families in social care

Harrow Changemakers

Funds received to provide support to young people in Harrow with ADHD and or Autism by providing one to one support and groups that enable social interaction

Notes to the Accounts (continued)

For the Year Ended 31 March 2024

Harrow CNWL 17 -25

Funds received to provide support to young people aged 17- 25 in Harrow while waiting for an Autism diagnosis by providing one to one support and groups that enable social interaction and targeted training for education and social care staff

HeadsUp and mind consortium - community assets

Funds received for training to bring awareness about ADHD and Autism

HeadsUp consortium with Cahms

Funds received to provide support to young people in Harrow on the Cahms waitlist for ADHD and or Autism by providing one to one support and courses that enable young people to better understand themselves

HeadsUp consortium with Reaching Communities (National Lottery)

Funds received to provide support to young people in Harrow, Brent and Hillingdon with ADHD and or Autism by providing one to one support and groups that enable social interaction and information on their diagnosis

Heathrow Community Trust

Funds received for provide young people in Hillingdon to access social groups

Hillingdon CNWL 16 -25

Funds received for provide young people in Hillingdon aged 16 - 25 one to one support and social groups

John Lyon Charity

Funds received to provide support to young people and families in Harrow & Brent and with ADHD and or Autism through one to one support and parenting groups

London Borough Hillingdon 16 -25

Funds received to provide families in Hillingdon with ADHD and or Autism, access to parenting groups and one to one support

London Borough Hillingdon

Funds received to provide families in Hillingdon with ADHD and or Autism, access to parenting groups and one to one support

National Lottery Foundation Reaching Communities

Funds received to provide families living with ADHD and or Autism a coffee morning service with creche to enable families to connect and explore ways to get more help

As well as providing one to one support for families and focus on families that require translation

NWLHarrow CCG - 1

Funds received to provide one to one support for Adults with ADHD in Harrow and to provide support for young people and families with ADHD and or Autism in Harrow

NWLHarrow CCG - 2

Funds received to provide support for Autistic adults and their carers in Harrow including screening, one to one support, post diagnostic groups and coffee evening group for carers.

Funding received also provides one to one support for ADHD Adults in Harrow.

North West London ICB (NWL)

Funds received to provide Adults with autism one to one support, groups for social, educational purposes to help better understand their diagnosis.

As well as professionals training across North West london boroughs

North West London NWL(Children and Young people)

Funds received to provide families living with ADHD and or Autism a coffee drop in service

Social and educational groups for young people to help better understand their diagnosis.

Drama and Art therapy for young people

As well as workshops for parents all across North West london boroughs

Re-Think Suicide

Funds received to support autistic adults reduce suicide ideation

Sisters of the Holy Cross

Funds received to provide one to one support to young people with ADHD and or Autism

Young Harrow Foundation (Breathe the project)

Funds received to provide families in Harrow with children on the pathway for ADHD and or Autism diagnosis access to parenting groups, one to one support and workshops

Young Harrow Foundation (Youth Voice)

Funding to facilitate focus groups for young people in Harrow

Notes to the Accounts (continued)

For the Year Ended 31 March 2024

13. Pension Commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £12,644 (2023 - £10,136). No amounts were payable to the fund at the balance sheet date.

14. Operating Lease commitments

At 31 March 2024 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	£35,250	£35,250
Later than 1 year and not later than 5 years	£17,625	£33,000
	<u>£52,875</u>	<u>£68,250</u>

15. Related Party Transactions

The key management personnel, consisting of the Board of Trustees, the CEO and the Senior Leadership Team received total remuneration (including Employer pension and Employer NI contributions) of £155,308 during the year (2023 - £136,615).

There were no other related party transactions in the year (2023 - the same).