



## **Autism Family Support Oxfordshire**

**Unaudited Financial Statements  
and Annual Report  
for the year ended  
31 March 2021**

**Abingdon Community Support Service  
Crabtree Place, off Audlett Drive,  
Abingdon, Oxon OX14 3GD**

**Registered charity: 276494**

**Website: [www.afso.org.uk](http://www.afso.org.uk)**



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The Trustees are pleased to present their Annual Report and the Charity's Financial Statements for the year ended 31 March 2021.

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**Autism Family Support Oxfordshire**

**Annual Report and Financial Statements for the year ended 31 March 2021**

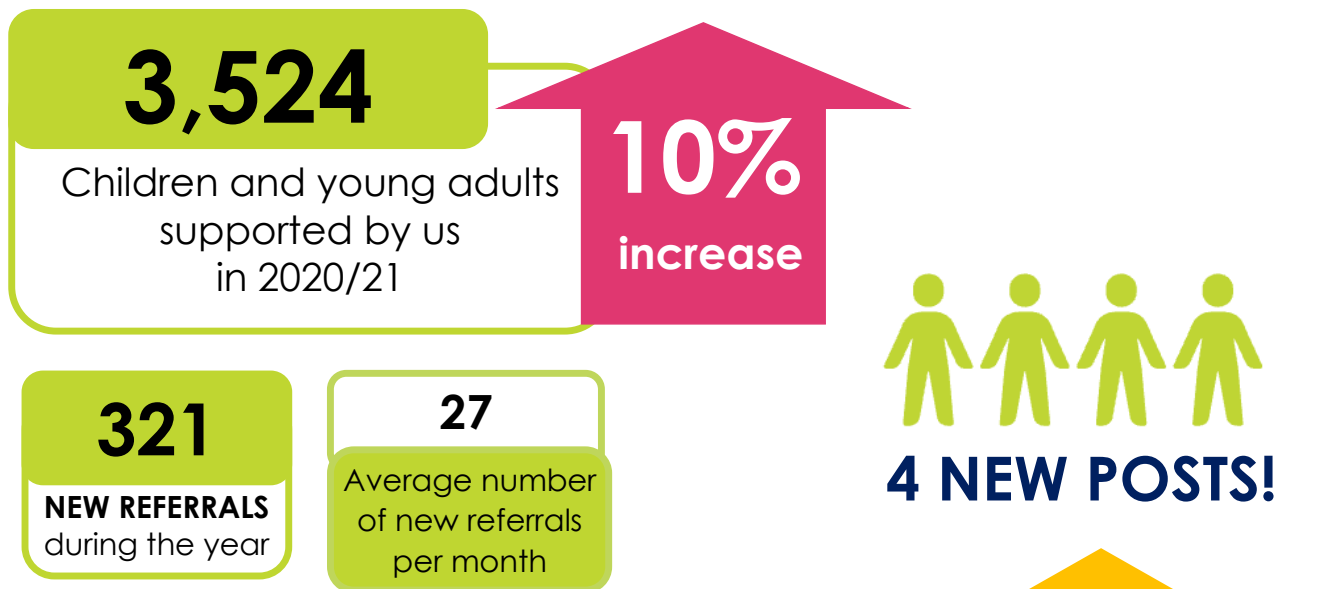
## Chief Executive Officer's Report

It's been a year like no other – the COVID-19 pandemic presented challenges and opportunities for us, our families, and everyone. The year began during the first UK national lockdown – we found ourselves in unfamiliar territory having to stop face to face work with families – but we responded swiftly and soon adapted all our services to work remotely.

The national lockdown resulted in local diagnostic clinics operating at reduced capacity, resulting in fewer new referrals than we expected. That said, we still received 321 new referrals throughout the year, and demand for support was higher than ever.

The number of children and young people we support exceeded 3,500.

## We delivered more support than ever



## COVID-19 RESPONSE

Our response to the lockdown was immediate and creative.

We adapted all our work to remote working – creatively using video calls, social media, phone calls, and gaming platforms to deliver support to families and young people.

Our staff worked from home throughout the year - regretfully unable to utilise our new office premises.

As a team we learnt a lot of new tech skills!



## Our COVID Response

**No lapse in family support services throughout the pandemic** – all services delivered remotely via phone, video call, social media, and gaming platforms

**More support appointments,** including more evenings

**Recruited more staff**

**Weekly E-bulletins** to parents/carers

**Pilates course** for parents

**Autism Alert Card** relaunched

**Youth Groups** - face to face and online

**Summer Activities** - face to face and online

Thank you for your help – it's **much-needed lightness in this darkness we are in.**

Jeff loves it, it's a **real bright spot in his week.** I thought he wouldn't be able to access the **online sessions,** but they're so **very well adapted to the kids** that he thoroughly enjoyed them all and participated loads (in his own eccentric way).

**Full on positive experience.** Thank you

Parent of youth group member

Every week it is full of **incredible insights, opportunities and shared wisdom.** This is the **best resource I have seen .....a big bundle of joyful possibility and practical steps to deal with changes and challenges.** We have got so much out of this as a family.

Parent receiving our weekly E-bulletin  
Part of our Coronavirus support response

I'm sat here on the sofa in tears from reading your reply. Can't tell you how it feels that **not only someone gets it, but has suggestions of how to make things easier. And just that I'm accepted and acknowledged and understood. It's a new experience.**

Parent receiving family support

### Fundraising

Unfortunately, our freelance fundraiser ceased working with us in May 2020, so fundraising became a focus for the CEO. We were pleased to increase our income this year – to meet the ever-growing demand for our work, and recruit more staff.

## WE GREW! NEW POSTS

### Activity Coordinator

In September 2020 we welcomed Georgina Palmer as our Activity Coordinator. This newly created post proved fundamental to reopening face to face youth groups; keeping informed on Government guidance on Coronavirus; and supporting our activities staff.

### Family Support Team Leader

In January 2021 Becky Loveless was appointed Family Support Team Leader. This newly created post marked the start of expanding our family support team, and improving our infrastructure. The post will also allow the CEO to focus on strategic development, income generation and growth of the organisations.

### 2 Family Practitioners

During the year we secured funding for 2 new Family Practitioner posts – a much needed and long-awaited development.

In February 2021 we appointed a Family Practitioner (0-13s). The post holder will join us in April 2021 to support families with a child aged 13 and under and co-deliver parent training courses, and holiday activities.

In March 2021 we advertised for another newly created post: Family Practitioner to support 14–25-year-olds and their parent/carers. We were unable to find a candidate of the right calibre and experience – highlighting how rare and specialist this work is at national level. We will readvertise the post in 2021/22.

### Trustees

In **March 2021** we recruited three additional Trustees to broaden the experience and skills of the Board. The three new trustees bring experience in business, steering groups, and finance; as well as lived experience of autism.

### NHS pilot project

In March 2021 we commenced an exciting pilot project funded by NHS England: *Peer Support and Mentoring for 14-25 year olds*. This one-year pilot project will provide peer support groups and mentoring to 14-25 year olds who display risky or complex behaviour and may require support to access specialist mental health services. We look forward to the year ahead and developing this project.

## Plans for Development in 2021/22

We will continue to invest in the development of the organisation, in people, systems and resources. Focused efforts are being made towards diversifying income streams. This focus is to ensure that Autism Family Support Oxfordshire continues at the forefront of autism services in Oxfordshire, working with our partners in health, social care, education, and voluntary and private sectors.

A priority is securing continuation funding for the two Family Practitioners and Activity Coordinator; and delivering the NHS England funded Pilot project.

**Acknowledgements**

We are grateful to all our supporters – those who gave their time, expertise, and grants and donations. We would like to thank everyone who has given so generously - especially the young people and family members who fundraised and volunteered for us.

This year in particular, our staff have shown resilience and agility – working throughout the pandemic, managing remote working and increased demand for services. Our small but dynamic team have been at the core of our resilience and growth. We look forward to continuing this growth in the year ahead.

A handwritten signature in black ink, appearing to read 'Gita Lobo', with a stylized flourish at the end.

**Gita Lobo**  
**Chief Executive Officer**



The Trustees are pleased to present their report for the year ended 31 March 2021 which provides a commentary on these results and the operations of the charity during the year, which are set out in the financial statements following this report. The report also acts as the charity's strategic report for the year.

The Trustees' Report covers a range of areas and these are set out as follows:

- |                                 |   |
|---------------------------------|---|
| a) About Us                     | e) Financial Review                             |
| b) Principal Activities         | f) Governance, the Board and Executive Officers |
| c) Our Strategy                 | g) Statement of the Trustees' Responsibilities  |
| d) Achievements and Performance |   |

### **a) About Us**

Autism Family Support Oxfordshire is an award-winning Oxfordshire charity that believes people with autism deserve to live life to the full, and their families be supported and empowered.

We nurture, enable and inspire children and young people with autism as well as their families. We support children and families from the very start of their journey – when they receive the diagnosis of autism. We tackle the difficulties faced by the whole family living with autism – from understanding the diagnosis to developing coping mechanisms and strategies, accessing social 'stuff' and moving into adulthood.

We want the autism community to have a voice and for children and young adults with autism to have aspirations, feel they can achieve their potential and live happy and fulfilling lives.

We are a small Oxfordshire organisation with 3 full-time members of staff, 9 part-time, 8 sessional staff supported by 19 volunteers. We only recruit staff who have essential experience of autism and are aligned with our ethos of nurturing and enabling children and families, learning and having fun.

### **b) Principal Activities**

Our aim is to enable and empower parent/carers; and to nurture and inspire children and young people with autism to build their confidence and skills, raise their aspirations and achieve their goals.

For parents and carers we provide advice, information and support from the very start of their journey - typically the parent is told to contact us whilst at the diagnostic clinic. Many of our parents/carers come back to us for support as and when needed, sometimes for information and advice, sometimes for support, and other times just a listening ear.

We provide advice and information via

- Advice surgeries - several held weekly across Oxfordshire
- Home visits - when an advice surgery is not suitable we can visit families and young people at home.
- Information and support via email, on the phone, and attending meetings.
- Support Groups - we run two support groups, one in Carterton for all parents/carers, and another in Abingdon for parents who are themselves on the autism spectrum.

Our training programme for parent/carers includes:

- All Things Autism - a six-week course for parent/carers. Commissioned by Oxford Health NHS Foundation Trust via the local Child and Adolescent Mental Health Service (CAMHS). Runs 15 times per annum.
- Challenging Behaviour and Autism - a six-week course for parent/carers who experience challenging behaviour by their child or children at home. Runs twice per annum.

- We co-deliver PUFFIN - a post diagnosis course for parents of children aged under 5, managed by Oxfordshire County Council.
- We co-deliver an Autism Workshop - a three hour introduction for parents of pre-school aged children diagnosed at the John Radcliffe Children's Hospital
- Plus, bespoke training as requested.

For young people aged 5 - 18 we run 4 weekly youth groups, Summer and Easter holiday activities, training workshops, and one-to-one support and advice. Often attending our activity is the first activity a child has done successfully unaccompanied by their parents or siblings, and often the only social activity they do. We aim to help children and young adults understand their autism, have the opportunity to develop social skills and confidence, feel able to achieve their goals.

We also train and support young adults to join our training team as Experts By Experience. They provide valuable first-hand experience of living with autism.

For professionals we provide joint working, training and consultation as requested or initiated by our staff. We also contribute to strategic development and are members of several strategic boards and steering groups such as the Oxfordshire Autism Partnership Board, the Early Years Steering Group, and Disabled Children Safeguarding group.

### **Public Benefit**

Under section 17 of the Charities Act 2011, the Trustees have a duty to have due regard to the public benefit guidance published by the Charity Commission. During the year, the Trustees have acted in accordance with this requirement and they are satisfied that all the activities of the charity are for the public benefit.

Our work with families is “life changing”. Our autism expertise and working with the local autism community allow us to keep abreast of the issues faced by children, young people and their families. We help bring parents and young people together, to reduce isolation, and increase knowledge, understanding and empowerment.

Our family support service fills a gap in local services – providing autism-specific support and expertise for the family, and crucial understanding and a safe place for children and young people.

We spread autism awareness in the wider community via our training and awareness campaigns.

We have excellent support from statutory bodies including contracts with the county council and Health. Our work is complemented by donations and grants.

### **c) Our Strategy**

Our strategy is to ensure that we develop and expand to meet the need of the community and can offer activities for the long-term.

We aim to offer services holistically for the whole family, and across the county of Oxfordshire. Our projects embody our ethos to nurture, enable and inspire, whilst remaining innovative and having the community's needs at the heart of our work.

## **d) Achievements and Performance**

### **Key financial performance indicators**

The charity provides an extremely cost effective service, delivering more benefits at lower cost than comparable organisations including statutory bodies. The continued and increased commissioning of services is evidence for this.

### **Review of activities**

The charity continually reviews its activities and gathers feedback from service users and others. A full review of the Charity's operational performance for the year is set out in the Chief Executive Officer's Report, which precedes this Trustee's Report.

### **Investment policy and performance**

The funds of the Charity are held in bank current and deposit accounts in three separate banks but are not otherwise invested.

The Charity's operational performance is set out in the Chief Executive Officer's Report, which precedes this Trustee's Report.

## **e) Financial Review**

### **Financial review**

Despite the challenges of COVID-19, turnover increased by 14% from last year to £215,726 and the Charity made a reported surplus for the period of £12,937 following on from a deficit in the previous year of £49,449. However, this includes a charge relating to rent not payable during the first 6 months of the year to mitigate the impact of COVID required by accounting standards. Without this charge the actual surplus for the year would be £18,037. While the Charity has made a surplus, much of this is due to grants received but not yet spent and the level of expenditure on charitable activities still has to be carefully managed within the level of reserves that the charity needs to hold. Part of the reason for the deficit in 19/20 was the investment in fundraising activities, mainly grant applications. These saw modest success within 2019/20, but the impact can be seen in the year ending 31 March 2021 with grant income up from £25,000 to £80,225.

Net assets total £31,473, up from £18,536 last year. The majority of the net assets are held as cash, with only a minimal level of fixed assets and debtors. Free reserves total only £2,271 and represent less than 1 month's total expenditure (2020: £3,536 representing under 1 month's expenditure). However, most activities only take place after income has been confirmed and the Charity is working towards the level of free reserves rising in 21/22 although this continues to be impacted by COVID-19. The Charity is working towards a formal reserves policy, but currently operates an informal approach ensuring that were there a downturn in income the Charity could continue to operate while it addressed the situation.

### **Going concern review**

COVID-19 has had, and may continue to have, significant impacts on the operations of the charity. One potential impact is a reduction in voluntary income. The Trustees have reviewed the financial sustainability of the charity have considered expected cashflows for 18 months after the date of signing of these accounts. As the impact of COVID-19 is uncertain, they have also stress-tested the cashflow based on a number of scenarios (including their responses to them) and are satisfied that the charity remains able to meet its obligations and that these accounts should be prepared on a going concern basis.

**f) Governance, the Board and Executive Officers**

The Charity is governed by a Deed of Constitution originally adopted on 19 August 1978.

The Trustee Board was made up of 6 Trustees for most of the year who are listed on page 22. There are currently 9 Trustees following the recruitment of 3 new Trustees in March 2021.

The Trustees meet at least four times a year, generally more often. Issues arising between meetings that require the consideration of all Trustees are dealt with by correspondence or telecommunication. The Treasurer is responsible for coordinating the administration of the Charity, correspondence, maintenance of financial records, expenditure payments and monitoring estimates of income and expenditure, cashflow and reporting the day-to-day activities to the Trustees.

Investment powers are as stated in the Trust Deed. The Charity does not currently hold any investments. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Treasurer, together with the Trustees carries out regular reviews of the activities of the Charity and of the systems in use. This is for the purpose of planning for the future and assessing any major risks likely to affect the operation of the trust. The Trustees are satisfied that systems are in place to mitigate exposure to major risks.

The Board is responsible for setting the strategic direction of the charity and ensuring that it is properly controlled, the risks are managed, it is financially sustainable and that it delivers charitable outcomes for young people with autism in the Oxfordshire.

The Trustees have a broad range of skills and expertise and are recruited through open advertisement.

The Board delegates the day to day operations to the Chief Executive Officer. The pay of the CEO is reviewed annually by the Board of Trustees with their salary being benchmarked against pay levels in other not for profit organisations of a similar size.

**g) Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' annual report, which includes the strategic report, and the Financial Statements for the charity in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

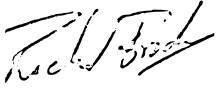
The law requires the Trustees to prepare financial statements for each financial year. They must not approve the Financial Statements unless they are satisfied that these give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Trustee's annual report was approved by the Board of Trustees on 7 January 2021 and is signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Richard Brooks', written over a horizontal line.

**Richard Brooks**  
**Chair**

**6 December 2021**

## **Independent Examiner's Report to the Trustees of Autism Family Support Oxfordshire (the "charity")**

I report to the trustees on my examination of the financial statements of Autism Family Support Oxfordshire ('the charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for the opinions I have formed.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stuart Harrison FCA

Date: 13 December 2021

For and on behalf of

**Venthams**

Chartered Accountants

Millhouse

32 - 38 East Street

Rochford

Essex

SS4 1DB

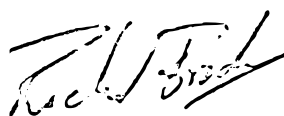
## Statement of Financial Activities (including Income and Expenditure Account)

	Note	31 March 2021			31 March 2020
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
<b>Income and endowments from</b>					
Donations and legacies	<b>3</b>	14,253	-	<b>14,253</b>	30,972
Grants	<b>3</b>	-	80,225	<b>80,225</b>	20,000
Charitable activities	<b>4</b>	990	120,246	<b>121,236</b>	128,355
Other trading activities	<b>5</b>	-	-	-	9,812
Investments		12	-	<b>12</b>	110
<b>Total Income</b>		<b>15,255</b>	<b>200,471</b>	<b>215,726</b>	<b>189,249</b>
<b>Expenditure on:</b>					
Raising funds	<b>3</b>	(5,337)	-	<b>(5,337)</b>	(28,972)
Charitable activities	<b>4</b>	(11,183)	(186,269)	<b>(197,452)</b>	(209,726)
<b>Total expenditure</b>		<b>(16,520)</b>	<b>(186,269)</b>	<b>(202,789)</b>	<b>(238,698)</b>
Net gains/(losses) on investments		-	-		
<b>Net (expenditure)/income for the year</b>		<b>(1,265)</b>	<b>14,202</b>	<b>12,937</b>	<b>(49,451)</b>
<b>Transfers between funds</b>		-	-		
<b>Net movement in funds</b>		<b>(1,265)</b>	<b>14,202</b>	<b>12,937</b>	<b>(49,451)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		3,536	15,000	<b>18,536</b>	67,985
<b>Total funds carried forward</b>		<b>2,271</b>	<b>29,202</b>	<b>31,473</b>	<b>18,536</b>

## Balance Sheet at 31 March 2020

	Note	31 March 2021		31 March 2020	
		£	£	£	£
<b>Fixed assets</b>					
<b>Tangible assets</b>	<b>10</b>		<b>1,909</b>		<b>1,219</b>
<b>Current assets</b>					
Debtors	<b>11</b>	817		2,429	
Cash at bank and in hand		36,715		23,866	
		<b>37,532</b>		<b>26,295</b>	
<b>Liabilities</b>					
<b>Creditors:</b> Amounts falling due within one year	<b>12</b>	(7,968)		(8,978)	
<b>Net Current assets</b>			<b>29,564</b>		<b>17,317</b>
<b>Total assets less current liabilities</b>			<b>31,473</b>		<b>18,536</b>
<b>Creditors:</b> Amounts falling due after more than one year			-		-
<b>Total net assets</b>			<b>31,473</b>		<b>18,536</b>
<b>Funds of the charity</b>					
Restricted income funds	<b>13,14</b>		29,202		15,000
Unrestricted funds	<b>13</b>		2,271		3,536
<b>Total charity funds</b>			<b>31,473</b>		<b>18,536</b>

The financial statements on pages 11 to 21 were approved by the Trustees on 6 December 2021 and signed on their behalf by



**Richard Brooks**  
Chair



**Paul Rennard**  
Treasurer

The notes on pages 13 to 21 form part of these accounts



## **1. Legal status**

The charity is registered as a charity with the Charity Commission (charity number 276494) and is unincorporated. The Trustees of the charity are set out on page 22.

## **2. Accounting policies**

### **a) Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP), the Companies Act 2006 and applicable accounting standards (FRS102). They have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The charity is a Public Benefit Entity as defined by FRS102.

The Trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern. In arriving at this view, the Trustees have considered the risks presented by the impacts of the COVID-19 pandemic. They have considered a range of scenarios and consider that, having taken account of the these scenarios (including actions that would be taken in response to risks crystallising), the impact of COVID-19 does not create uncertainties around the assessment of the charity as a going concern.

### **b) Significant judgements and estimates**

In preparing these financial statements, the Trustees have made judgements in the application of the charity's accounting policies which affect the amounts recognised in the financial statements. None of these estimates and judgements are considered by the Trustees to be material.

### **c) Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Legacies are recognised at the earlier of either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from grants, including government grants, is recognised on a receivable basis when the charity has entitlement to the funds and any prior performance conditions attached to the grants have been met. Income received in advance of entitlement is deferred and income not received when receivable is accrued.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and economic benefit can be measured reliably. They are included in income at the value of the gift to the charity i.e. the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market. A corresponding amount is then recognised in expenditure in the period of receipt. Time spent by volunteers is not recognised in line with the SORP.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable

**d) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

**e) Funds**

Unrestricted funds are funds that are expendable at the discretion of the Trustees in furtherance of the general objects of the charity and which has not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of the major restricted funds are set out in the notes to the financial statements.

**f) Tangible fixed assets and depreciation**

Tangible fixed assets are carried at cost less accumulated depreciation and any provision for impairment. Assets are depreciated, on a straight line basis, over the useful economic life of the assets from the date of acquisition, as follows:

- |                                      |         |
|--------------------------------------|---------|
| • Furniture, machinery and equipment | 3 years |
| • Computer equipment                 | 3 years |

**g) Impairment**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the SOFA.

**h) Debtors and interest receivable**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

## Notes to the Financial Statements for the year ended 31 March 2021

**i) Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j) Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**k) Taxation**

The charity is a registered charity and is exempt from Corporation Tax on its income and gains to the extent that they are applied to its charitable purposes. The subsidiaries aim to distribute any taxable profits in full to the charity through Gift Aid so will only provide for a tax liability where this is not possible.

**l) VAT**

The majority of expenditure is subject to VAT, which the charity is unable to reclaim. This expenditure is therefore shown inclusive of VAT. VAT can be reclaimed by the charity under the partial exemption method for certain other activities and this recovery is recognised in the SOFA during the year. Where the activities of the charity's subsidiaries relate to taxable supplies, VAT can be reclaimed and this expenditure is shown net of VAT. The balance of VAT payable to or recoverable at the year end is included in the Financial Statements as a current liability or asset.

**3. Voluntary income and costs of raising funds**

	31 March 2021			31 March 2020
	Income and direct costs	Support costs	Total income and costs	Total income and costs
	£	£	£	£
<b>Income:</b>				
Donations and fundraising	14,253	-	<b>14,253</b>	25,972
Legacies	-	-	-	-
Grants	-	-	-	5,000
<b>Total income</b>	<b>14,253</b>	-	<b>14,253</b>	<b>30,972</b>
<b>Expenditure:</b>				
Costs of raising funds	(1,996)	(3,341)	<b>(5,337)</b>	(28,972)
<b>Net funds raised</b>	<b>12,257</b>	<b>(3,341)</b>	<b>8,916</b>	<b>2,000</b>

£nil of the income above is restricted (2020: £5,000), the remainder of the income and costs are unrestricted.

## Notes to the Financial Statements for the year ended 31 March 2021

## 4. Charitable activities

The income and costs from these activities are set out below:

	31 March 2021		31 March 2020	
	Unrestricted	Restricted	Total	£
	£	£	£	£
<b>Income:</b>				
Grants	-	80,225	80,225	20,000
Block contracts and other income	990	120,246	121,236	128,355
<b>Total Income</b>	<b>990</b>	<b>200,471</b>	<b>201,461</b>	<b>148,355</b>
Direct costs	9,806	153,646	163,452	190,724
Support costs	1,377	32,623	34,000	19,002
<b>Total costs</b>	<b>11,183</b>	<b>186,269</b>	<b>197,452</b>	<b>209,726</b>
<b>Net (expenditure)/income</b>	<b>(10,193)</b>	<b>14,202</b>	<b>4,009</b>	<b>(61,371)</b>

The total expenditure on charitable activities can be analysed as follows:

	31 March 2021		31 March 2020	
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Staff costs:</b>				
Salaries, NI and pension	9,806	144,104	153,910	151,209
Recruitment, payroll and HR advice	-	3,612	3,612	2,357
Staff training, expenses and other costs	80	1,387	1,467	5,470
<b>Total staff costs</b>	<b>9,886</b>	<b>149,103</b>	<b>158,989</b>	<b>159,036</b>
<b>Other costs:</b>				
Venue costs – activities	-	3,718	3,718	5,370
Leisure and other costs – activities	-	2,633	2,633	6,150
Venue costs - training	-	268	268	5,254
Trainer fees and other training costs	-	2,923	2,923	8,268
Rent	554	14,716	15,270	9,468
Office costs	51	880	931	1,820
IT and telephone	341	5,927	6,268	5,827
Insurance	86	1,497	1,583	1,524
Printing, postage and stationery	106	1,836	1,942	4,890
Professional fees and other finance costs	130	2,257	2,387	1,798
Depreciation	29	511	540	321
<b>Total other costs</b>	<b>1,297</b>	<b>37,166</b>	<b>38,463</b>	<b>50,690</b>
<b>Total charitable expenditure</b>	<b>11,183</b>	<b>186,269</b>	<b>197,452</b>	<b>209,726</b>

## Notes to the Financial Statements for the year ended 31 March 2021

**5. Other trading activities**

The charity receives fees from beneficiaries and their families to attend events and activities which are disclosed as other income in Note 4. The costs of these activities are also shown in charitable activities. In previous years, this income has been disclosed as other trading activities and a breakdown is set out below:

	<b>31 March 2021</b>		<b>31 March 2020</b>
	<b>Income and direct costs</b>	<b>Support costs</b>	<b>Total income and costs</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income:</b>			
Fundraising events and lotteries	-	-	-
Other trading income	-	-	9,812
<b>Total income</b>	<b>-</b>	<b>-</b>	<b>9,812</b>
<b>Expenditure:</b>			
Costs of trading activities	-	-	-
<b>Net surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>9,812</b>

Enil of the income above has been treated as restricted (2020: £8,695), the remainder is unrestricted. The trading activities above represent fees towards training courses and all expenditure is included in charitable activities.

**6. Support costs**

Support costs allocated to the activities of the charity represent the running costs of the charity.

	<b>31 March 2021</b>	<b>31 March 2020</b>
	<b>£</b>	<b>£</b>
Corporate, finance and governance costs	24,097	20,424
HR and IT costs	9,433	7,032
Depreciation of non-function specific assets	542	321
<b>Total allocated support costs</b>	<b>34,072</b>	<b>27,777</b>
<b>Allocated to</b>		
Raising funds	72	8,775
Charitable activities:	34,000	19,002
<b>Total allocated support costs</b>	<b>34,072</b>	<b>27,777</b>

## Notes to the Financial Statements for the year ended 31 March 2021

**7. Net income**

Net income is stated after charging/(crediting):

	31 March 2021	31 March 2020
	£	£
Depreciation of tangible fixed assets	542	321
Independent examiner's remuneration incl VAT:		
Independent examination fee	2,100	2,100
for payroll and other services	432	1,152
	<hr/>	<hr/>

**8. Employee information**

Employees costs during the year were:

	31 March 2021	31 March 2020
	£	£
<b>Employee Costs</b>		
Wages and salaries	145,060	144,997
Social Security costs	7,448	8,950
Pension costs	4,671	5,751
<b>Total</b>	<hr/> <b>157,179</b> <hr/>	<hr/> <b>159,698</b> <hr/>

The average number of people employed during the year was:

	31 March 2021	31 March 2020
<b>Total</b>	<hr/> <b>13</b> <hr/>	<hr/> <b>14</b> <hr/>

The average number of people employed during the year expressed as full-time equivalents was:

	31 March 2021	31 March 2020
<b>Total</b>	<hr/> <b>5</b> <hr/>	<hr/> <b>5</b> <hr/>

No employee received emoluments for the year amounting to more than £60,000 (2020: 0)

**9. Trustees and Executive Officers**

Details of Trustees and the Executive Officer are set on page 22 of these Financial Statements. Trustees do not receive any remuneration and during the year no Trustees claimed expenses (2020: 3 claiming a total of £330).

The total emoluments received by the Chief Executive Officer was:

	31 March 2021	31 March 2020
	£	£
Salary	44,130	44,517
National insurance	4,740	4,953
Pension contributions	1,843	2,253
<b>Total</b>	<hr/> <b>50,713</b> <hr/>	<hr/> <b>51,723</b> <hr/>

## Notes to the Financial Statements for the year ended 31 March 2021

## 10. Fixed assets: tangible assets

	31 March 2021		
	Fixtures, fittings, furniture & equipment	Computer & other equipment	Total
	£	£	£
<b>Cost:</b>			
At 1 April 2020	-	8,261	8,261
Additions	-	1,232	1,232
Disposals	-	-	-
<b>At 31 March 2021</b>	<b>-</b>	<b>9,493</b>	<b>9,493</b>
<b>Accumulated depreciation:</b>			
At 1 April 2020	-	7,042	7,042
Charge for the year	-	542	542
Disposals	-	-	-
<b>At 31 March 2021</b>	<b>-</b>	<b>7,584</b>	<b>7,584</b>
<b>Net book value:</b>	<b>-</b>		
<b>At 31 March 2021</b>	<b>-</b>	<b>1,909</b>	<b>1,909</b>
<b>At 31 March 2020</b>	<b>-</b>	<b>1,219</b>	<b>1,219</b>

## 11. Debtors

	31 March 2021	31 March 2020
	£	£
<b>Due within one year</b>		
Prepayments & Accrued Income	817	2,429
<b>Total due within one year</b>	<b>817</b>	<b>2,429</b>

## 12. Creditors: Amounts falling due within one year

	31 March 2021	31 March 2020
	£	£
Taxation and social security	-	-
Accruals and deferred income	7,200	7,644
Other creditors	768	1,334
<b>Total Creditors: Amounts falling due within one year</b>	<b>7,968</b>	<b>8,978</b>

## Notes to the Financial Statements for the year ended 31 March 2021

## 13. Fund movements

	31 March 2021					
	At 1 April 2020	Income	Expenditure	Transfers	Gains and losses	At 31 March 2021
	£	£	£	£	£	£
General funds	3,536	15,255	(16,520)	-	-	2,271
<b>Total unrestricted funds</b>	<b>3,536</b>	<b>15,255</b>	<b>(16,520)</b>	-	-	<b>2,271</b>
Restricted funds	15,000	200,471	(186,269)	-	-	29,202
<b>Total funds</b>	<b>18,536</b>	<b>215,726</b>	<b>(186,269)</b>	-	-	<b>31,473</b>

	31 March 2020					
	At 1 April 2019	Income	Expenditure	Transfers	Gains and losses	At 31 March 2020
	£	£	£	£	£	£
General funds	67,985	27,199	(91,648)	-	-	3,536
<b>Total unrestricted funds</b>	<b>67,985</b>	<b>27,199</b>	<b>(91,168)</b>	-	-	<b>3,536</b>
Restricted funds	-	162,050	(147,050)	-	-	15,000
<b>Total funds</b>	<b>67,985</b>	<b>189,249</b>	<b>(238,698)</b>	-	-	<b>18,536</b>

## 14. Fund assets and liabilities

The analysis of net assets between funds is set out below:

	31 March 2021		31 March 2020	
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds
	£	£	£	£
Tangible fixed assets	1,909	-	1,219	-
Current assets	3230	34,302	11,295	15,000
Current liabilities	(2,868)	(5,100)	(8,978)	-
<b>Total net assets at 31 March 2021</b>	<b>2,271</b>	<b>29,202</b>	<b>3,536</b>	<b>15,000</b>

The charity receives donations and grants that can only be used for specified purposes. The charity maintains records for each donation or grant given in this way and allocates costs against those funds. These can be summarised as follows:

	31 March 2021			
	At 1 April 2020	Income	Costs	At 31 March 2021
	£	£	£	£
Autism activities and training	-	155,471	(155,169)	302
Activity co-ordinator post	15,000	15,000	(21,000)	9,000
Family practitioner post	-	30,000	(5,000)	25,000
<b>Total restricted funds</b>	<b>15,000</b>	<b>200,471</b>	<b>(181,189)</b>	<b>34,302</b>



## Notes to the Financial Statements for the year ended 31 March 2021

	31 March 2020				
	At 1 April 2019	Income	Costs	Transfers	At 31 March 2020
	£	£	£	£	£
Autism activities and training	-	152,594	(152,594)	-	-
Activity co-ordinator	-	15,000	-	-	15,000
<b>Total restricted funds</b>	<b>-</b>	<b>167,594</b>	<b>(152,594)</b>	<b>-</b>	<b>15,000</b>

**15. Operating leases**

The charity has a short-term lease on its offices in Abingdon which runs until 30 September 2022 but has a break clause that can cancel the lease from 30 September 2021. There are currently no non-cancellable operating leases for printers and office equipment. Details are set out below:

	31 March 2021			31 March 2020
	Land and buildings	IT and office equipment	Total	
	£	£	£	£
Within one year	20,400	-	20,400	15,300
One year or more but less than two years	7,650	-	7,650	15,300
More than two years but less than five years	-	-	-	7,650
<b>Total operating leases</b>	<b>28,050</b>		<b>28,050</b>	<b>38,250</b>

**16. Contingent liabilities**

The Group and the charity have no contingent liabilities as at 31 March 2021 (2020: £nil).

**17. Related party transactions**

A number of the Trustees are employed by health authorities and other public sector bodies who contract with, or provide services to, the Charity. Their positions on those bodies is not directly related to the transactions and relationships that the Charity has with the health authorities, so it is considered that there are no conflict of interests.

In addition, some Trustees have autistic relatives who, as such, are eligible for services provided by the Charity. Where these relatives receive services from the Charity, it is at arm's length and on the same basis as other beneficiaries.

**Principal Office:** Abingdon Community Support Service  
Crabtree Place  
off Audlett Drive  
Abingdon  
OX14 3GD

**Board of Trustees**

Richard Brooks	Chair (from 9 July 2020)	
Dr John Richer	Chair (to 9 July 2020)	Resigned 27 August 2020
Lesley Feldman		Resigned 20 September 2021
Catherine Hill		Appointed 8 March 2021
Nick Keene	Secretary	
Paul Rennard	Treasurer	Appointed 9 August 2019
Marian Roiser		
Hayley Ryder		Appointed 8 March 2021
Sue Sweeney		
Helen Toone		Appointed 8 March 2021

**Chief Executive Officer**

Gita Lobo

**Accountants:**

Venthams  
Chartered Accountants  
Millhouse  
32 - 38 East Street Rochford  
Essex  
SS4 1DB

**Bankers:**

Barclays Bank PLC  
1 Churchill Place  
London  
E14 5HP