

# AUTISM HAMPSHIRE

England & Wales · Charity number 288141

## Details

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Other names	THE HAMPSHIRE AUTISTIC SOCIETY, THE HAMPSHIRE SOCIETY FOR AUTISTIC CHILDREN AND ADULTS
Status	Registered
Legal form	Charitable company
Company number	<a href="#">01710300</a>
Registered	1983-11-30
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Phone	02035350500
Email	<a href="mailto:info@avenuesgroup.org.uk">info@avenuesgroup.org.uk</a>
Website	<a href="http://www.autismhampshire.org.uk">www.autismhampshire.org.uk</a>

## Activities

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**Objects:** The Objects for which the Company is established are to support and promote, and to assist in the support and promotion of, the intellectual, emotional, physical and spiritual welfare of children, young people, elderly people and adults with learning disabilities, complex needs, physical disabilities, sensory impairments, autism, mental illness and mental health needs.

**Activities:** Specialist support to adults with autism through provision of registered care homes, supported living, community and domiciliary care services. Community Access advice and support. University Mentoring services. Facilitating social groups to increase wellbeing. Training and campaigning to raise local and national government awareness of the challenges and needs of those with autism.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, Disability, Accommodation/housing, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** HAMPSHIRE AND ELSEWHERE
- Hampshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£7,146,487	£7,168,926	£1,672,568	218
2024-03-31	£5,032,598	£2,979,000	£1,695,007	262
2023-03-31	£7,535,543	£7,772,753	£2,190,147	264
2022-03-31	£4,130,465	£4,754,758	£2,427,357	155
2021-03-31	£4,108,701	£4,029,267	£3,051,650	168

## Trustees

Name	Role	Appointed
TERENCE Rich	Chair	2023-11-01
ALISTAIR BROWN		2023-11-01
EVLYNNE GILVARRY		2023-11-01
Jayne Turnbull		2017-12-12
Joanne Land		2025-01-28
Luis Hui		2025-11-27
Nicola Ford		2025-01-28

**AUTISM HAMPSHIRE**

England & Wales - Charity number 288141

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# Accounts

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# Autism Hampshire

part of Avenues Group

Autism Hampshire  
Annual Report  
2024-2025





## Trustees Report and Financial Statements

For the year end 31 March 2025

Company Limited by Guarantee

Registered Company      01710300

Registered Charity      288141

## AUTISM HAMPSHIRE

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# AUTISM HAMPSHIRE

## Board Members and Management Personnel

### Reference and administrative details

Charity number 288141  
Company number 01710300

### Trustees

Terence Andrew Rich (Chair)  
Evlynne Gilvarry  
Alistair Gordon Brown  
Jayne Turnbull  
Jonathan Hardie (Resigned 22 October 2024)  
Nicola Ford (Appointed 28 January 2025)  
Joanne Land (Appointed 28 January 2025)  
Luis Hui (Appointed 27 November 2025)

### Registered Office

River House  
1 Maidstone Road  
Sidcup  
DA14 5TA

### Senior Management Team

Joanne Land Group CEO  
Nicola Ford Group Finance Director  
Kay Rothwell Group Financial Controller (from Nov 2024 until August 2025)  
Lauren Osman Company Secretary  
Dan Gower-Smith Group Director of Operations  
Daniel Dzikowski Regional Director

### Bankers

National Westminster Bank  
1 Romsey Road  
Shirley  
Southampton  
Hampshire  
SO16 4GT

### Auditors

RSM UK Audit LLP  
25 Farringdon Street  
London  
EC4A 4AB

### Solicitors

Trowers & Hamlin  
3 Bunhill Row  
London  
EC1Y 8YZ

# AUTISM HAMPSHIRE

## Report of the Trustees

The Board presents its Annual Report and the Audited Financial Statements of Autism Hampshire for the year ended 31 March 2025. The legal and administrative information set out on Pages 3 and 4 form part of this report.

The Financial Statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the rules of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) applicable in the UK and in the Republic of Ireland.

### Introduction

The Autism Hampshire accounts for 2025 and the 2024 comparative figures are constructed in line with best practice, as set out above. Compliance with best practice extends to the need to address the “public benefit” provided by Autism Hampshire.

“Avenues”/ “Avenues Group” means The Avenues Trust Group Limited and its subsidiaries of which Autism Hampshire is one.

### Environmental, Social and Governance (ESG)

At the heart of our mission is a desire to empower individuals and communities, ensuring their well-being and fostering social equity. We firmly believe that every person deserves respect, dignity, and equal opportunities. Through our work we actively strive to uplift vulnerable people, promote inclusivity, and support the development of sustainable and resilient communities.

We recognise that, whilst delivering our mission, our actions today shape the world of tomorrow. As a dedicated and compassionate organisation, we believe in the power of Environmental, Social and Governance (ESG) principles to drive sustainable progress and create a lasting impact on our planet for the people that we support, our employees and the wider community. In the course of our work, we are already really good at delivering against the social and governance aspects of these principles. We have made some progress against the environmental principles but are currently working on improving our impact in this area.

Our recent collaboration with Eastside Primetimers, utilising their ESG tool, has provided us with valuable insights into our progress in ESG. This tool benchmarked our performance against 78 participating organisations, representing a combined income of £870m, and serving 18 beneficiary groups, including adults, socially disadvantaged individuals, and children.

We ranked in the 4<sup>th</sup> (top) quartile for disclosure, recognising our efforts to provide a high level of transparency. The report summarised the results of the ESG self-assessment survey for not-for-profit organizations, offering a comprehensive view of our ESG practices

## AUTISM HAMPSHIRE

### Report of the Trustees

compared to our peers. It identified areas of progress and opportunities for improvement, leading to the establishment of an ESG focus group to drive these initiatives forward.

### Social

#### Public Benefit

Avenues Group provides community-based support to autistic people, and those with learning disabilities, acquired brain injuries and complex needs.

Most of our work is commissioned by local government and the NHS and delivered through Supported Living arrangements. This methodology is recognised to deliver better outcomes and significant savings to the public purse when compared to residential and clinical alternatives.

Autism Hampshire supports more than 85 people with supported living services to enjoy community-based life and employs more than 180 staff. Autism Hampshire also supports around 7,500 individuals through a range of Community Services offered to individuals, families and carers. More detail can be found on pages 18-22.

Our aspiration is not to manage people's lives, but to understand what really matters to them and unlock the opportunities they want to take. But no provider can do this effectively in isolation, and we work with a wide range of organisations and networks to achieve this, including Skills for Care, the British Institute of Learning Disabilities (BILD), The Restraint Reduction Network and the Voluntary Organisations Disability Group (VODG).

Quality is of paramount importance to Avenues, so we also work with the Tizard Centre at the University of Kent, which acts as a critical friend and audits our standards.

At a statutory level we are regulated by the Care Quality Commission.

Quality and performance is reliant on all employees' shared ambition to make a positive difference to the lives of people we support, so recruitment is based on aptitude, regardless of previous experience. Staff complete mandatory training, as well as specialist courses based on the needs of the people, we provide services to. We know that well-supported people support people well.

We take into account shared interests when matching staff to people they support. This means support is personalised and encourages retention and consistency. Staff take time to get to know people, working out what matters to them and what they enjoy, meaning they can live the lives they want to live.

Through our approach we can, over time, reduce people's support needs so they can live with increasing independence.

Our response to the coronavirus pandemic demonstrated the exceptional commitment of our workforce. Even through the most testing of times, our teams do all they can to ensure people remain healthy, happy and fulfilled.

## AUTISM HAMPSHIRE

### Report of the Trustees

Since joining Avenues Group the additional expertise and skills in neurodiversity and specialised training have been used to enhance support for autistic people across all the Group's services.

The trustees of Autism Hampshire have read the Charity Commission guidance on public benefit and have paid due regard to the guidance in preparing their statements on public benefit in this report.

### Our Employees

In line with the vision of The Avenues Trust Group, we are committed to ensuring that all job applicants and employees are treated fairly in line with our equality of opportunities, diversity and fair treatment policy and procedure.

We value diversity and social inclusion across all of our activities and our recruitment process ensures that all applicants are recruited on a values basis, treated with respect and dignity and are screened to ensure that they are fit and suitable to work with vulnerable people. Our commitment to Equality, Diversity & Inclusion resulted in us retaining a place in the top 100 most inclusive employers in 2022 with the National Centre for Diversity.

We have a comprehensive wellbeing offering supporting mental, physical, social and financial wellbeing. It includes but is not limited to an Employee Assistance Programme, which includes free counselling to those that need it, weekly Mindfulness sessions and money management. We have in place an extensive training package that supports safe working practices and have a well embedded practice of risk assessment to ensure safe practice and equipment. Our supervision practice is robust and ensures that wellbeing action planning is front and centre of our discussions with the workforce.

In the event of a change in an employee's health, in accordance with our sickness absence policy, we work with occupational health and the individual to establish whether this constitutes a disability and in the event it did, we would continue to work with them to make every reasonable effort to sustain ongoing employment. We have good rehabilitation practices in place to support those with substantial health issues to return to employment as early as possible.

Employee communication and engagement is key to the success of the Group. Through good local management and our communications team, we ensure that all employees are kept informed about the charity's strategy, objectives and performance, as well as day-to-day news and events. Regular information about the organisation is available through newsletters, online resources, team meetings and management briefings. All employees are encouraged to give their views and opinions on strategy and performance. As well as local mechanisms to get in touch, employees can contact the Executive Management Team direct via email or by joining one of our regular virtual meetings with EMT members.

Our learning and development programme meets the standards and requirements set out by Skills for Care, the workforce development body for adult social care in England. The endorsement is a trusted quality mark only awarded to the best learning and development providers within the social care sector. Avenues has held this accreditation for a number of years now.

## **AUTISM HAMPSHIRE**

### **Report of the Trustees**

All our managers undergo a specially designed induction and a Leadership and Management Academy that supports them to be effective leaders and managers. Training is free to our employees and freely available to them to attend through the publication of extensive quarterly training calendars.

Recognition of our workforce and their skilled and dedicated support to vulnerable people is key and is underpinned by our system of local monthly employee of the month awards which across the course of the year culminate in an annual employee celebration.

### **Statement of Employment on Disabled Persons**

#### **Commitment to Diversity and Inclusion**

Avenues is committed to promoting diversity and inclusion across all areas of its work. We believe that a diverse workforce enriches our organisation and enhances our ability to serve the community effectively. In line with this commitment, we actively promote equality of opportunity for all, including those with disabilities.

#### **Employment Practices**

We ensure that our recruitment processes are inclusive and accessible to disabled candidates. We make reasonable adjustments throughout the recruitment process, ensuring that disabled applicants can compete on equal terms.

For existing employees who become disabled, Avenues is committed to supporting their continued employment by making reasonable adjustments to their work environment, duties, or role where necessary. This may include adjustments such as modified equipment, flexible working arrangements, or additional support.

#### **Training and Development**

Avenues provides training to all employees, including those with disabilities, to ensure they have the skills and opportunities to develop in their roles. We regularly review our training programs to ensure they meet the needs of our disabled employees and support their career progression within the organization.

#### **Accessibility and Reasonable Adjustments**

We regularly assess the accessibility of our workplace and the services we provide to ensure they meet the needs of our disabled employees and people we support. Reasonable adjustments are made as required to remove barriers to participation and employment, and we consult with employees on the adjustments they may need to succeed in their roles.

#### **Monitoring and Reporting**

We monitor the effectiveness of our policies and practices relating to the employment of disabled persons and regularly review our performance in this area. This includes tracking the number of disabled employees, the types of adjustments made, and employee satisfaction

## AUTISM HAMPSHIRE

### Report of the Trustees

levels. The findings are reported to senior management and used to inform future improvements.

#### Anti-Discrimination

Avenues is committed to preventing discrimination against disabled employees and job applicants. We have clear policies in place that prohibit discrimination, harassment, and victimization on the grounds of disability, and we take any such incidents seriously, ensuring they are investigated and addressed promptly.

#### Environmental

We believe that safeguarding our environment is not just a responsibility but an urgent necessity. Autism Hampshire is committed to reducing our carbon footprint, promoting eco-friendly practices and supporting initiatives that protect and preserve our natural resources. By working with our partners and stakeholders, we are on a journey to implement sustainable strategies that contribute to a cleaner, greener and more resilient world.

We are working to reduce the harmful impact on the environment we work in. As a provider of care services much of what we do is through people working with other people but we are also an active user of resources:

- We use gas, electricity and water across our accommodation and offices
- We manage transport for the people we support, either via publicly available networks, or use of vehicles to provide mobility services
- Many of our colleges travel to and from work
- We have to maintain records of our work

To minimise our carbon footprint, we are committed to reducing the use of natural resources including our reliance on fossil fuels. We have already:

- Introduced new ways of working to reduce the need for many staff to travel to work every day. Offices are promoted as areas of collaboration rather than attendance.
- Introduced technology that reduces our use of paper & printing. Our Care & Support services use handheld devices to record activity, this not only means we no longer have to maintain and retain paper files but also provides more responsive care to the people we support.
- Encouraged service activities to use public forms of transport wherever possible. We recognise that for some people their needs are such they will always need their own transport, and we will help them to find the least environmentally harmful ways of doing this.
- Actively took part in recycling initiatives in our schemes and workplaces, as well as promoting energy consciousness across all of what we do.

## AUTISM HAMPSHIRE

### Report of the Trustees

Over the next five years we will:

- Continue to invest in improvements to ensure the insulation and energy efficiency in our buildings.
- We continue to keep these measures under review, introducing new initiatives and building on the work we already do. In doing so we will reduce our use of carbon reduction and create more environmentally sustainable ways of working.

### Governance

Transparency is the cornerstone of our governance. We hold ourselves accountable to the highest standards of governance, adhering to ethical practices and ensuring the responsible allocation of resources. We embrace openness in our decision-making processes, fostering trust and confidence among our stakeholders.

### Legal Structure

Autism Hampshire is a charitable company limited by guarantee, incorporated 28 March 1983 and registered as a charity on 30 November 1983. The company was established under a Memorandum of Association, which details the objects and powers of the charitable company, and it is governed under its Articles of Association as amended (the latest amendment was dated 19th October 2024 and allowed Executives to be trustees in line with other subsidiaries within the Avenues Group).

Being limited by guarantee, the company has no authorised or issued share capital. The liability of each member is limited to a contribution (not exceeding £1) to the company assets if it should be wound up while they are a member or within one year after they cease to be a member, for payment of the company's debts and liabilities contracted before they cease to be a member and the costs, charges and expense of winding up.

Autism Hampshire became a subsidiary of The Avenues Trust Group, which is a registered charity and constituted as a company limited by guarantee, on 1 November 2023. See page 3 for further information.

The Avenues Trust Group is the sole member of Autism Hampshire. This change was affected and agreed at an Extraordinary General Meeting held in November 2023 where the Autism Hampshire constitution was updated to reflect the changes.

### Board Structure

The Avenues Group Boards agreed to operate an overlapping board governance structure. The overlapping board structure involves all the entities within the Group sharing a core group of trustees common to all the Boards (the majority of whom are non-executive) with a small number of independent trustees who sit on one but not any of the other Boards.

## AUTISM HAMPSHIRE

### Report of the Trustees

This way of operating provides for efficiency but also the effectiveness of our governance. It increases the speed of our decision making, streamlines information flows and improves clarity regarding accountabilities.

The organisation has a wholly owned subsidiary – Hampshire Autistic Services Ltd (formerly Autism Hampshire Ltd) which remains a dormant company, having never traded. The investment in this company is one ordinary £1 share. We have applied to have this dormant company struck off the register. The Board members are set out on Page 4.

The Group Boards meet five to six times per year and more frequently if required and is responsible for determining the strategy of the organisation and for ensuring successful operational performance, in line with the expectations of stakeholders.

The Avenues Group has five committees which discuss the business of the whole Group. The committees are:

- Audit and Risk
- Finance
- People, Culture and Reward (PCR)
- Quality, Local Focus and Engagement (QLE)
- Digital and IT

Committees report directly to all the Boards with the Avenues Group.

The Audit and Risk Committee, in line with good governance principles, is expected to bring a further degree of detachment from the Boards' responsibilities in discharging its distinctive duties. The committee leads on engagement with internal and external audit; and oversees all systems, controls and processes that may have an impact on the ability to meet our aims.

The Finance Committee provides an additional layer of oversight regarding any financial matters that may have a significant impact on the charity.

The People, Culture and Reward Committee (PCR) provides assurance that the Group has an effective People and Pay Strategy in place, promoting an effective, high performing and diverse workforce. The committee also oversees issues relating to the remuneration of staff, with specific responsibility for making recommendations to the Boards regarding the Group Remuneration Policy and the Executive Management Team's remuneration.

The Quality, Local Focus and Engagement Committee (QLE) provides assurance regarding the quality of our services and the engagement of the people we support across the organisation. This committee was introduced to provide assurance to the board(s) regarding the operational delivery of quality support. Our aspiration is that the support we provide enables people to maximise their independence and opportunities whilst keeping them safe. The committee will also find the best way to engage with all stakeholders within particular regions, ensuring their voices are heard so they are involved in the setting of the organisation's goals, quality and culture.

The Digital and IT Committee has been put in place to bring a greater degree of engagement in our digital strategy, priorities, spend, delivery and direction so that digital interests are adequately represented at the Group Board level and to enable assurance on

## **AUTISM HAMPSHIRE**

### **Report of the Trustees**

technology delivery and digital priorities.

In addition to our committees, we have also introduced Special Interest Groups for specific organisation wide projects. These are task and finish groups which oversee projects that are integral to the delivery of the strategic plan set by the board. Each Special Interest Group includes trustees as members. This year Special Interest Groups includes and Fundraising and Governance.

#### **The Charity Governance Code**

The Avenues Group recognises the importance of good governance and uses the Charity Governance Code to inform any reviews and changes to all governance policies.

All trustees are made aware upon appointment of their responsibilities under the Code.

In our efforts to strive to be the best we can be in governance we have used the Code to undertake board and trustee appraisals, making sure that the principles of our appraisal tools are based on and support the guidelines and recommendations outlined in the Code.

This year we commissioned the Centre for Charity Effectiveness (CCE) to undertake an independent review of our governance. In doing so, trustees confirmed their commitment to good governance, and a willingness to invest in improving our structures and practices.

#### **Trustee Recruitment**

All of our trustees are selected in a manner consistent with our recruitment, diversity and equality policies, ensuring that the selection process is both time and cost effective. Following a successful recruitment campaign in 2021 we successfully improved the diversity of our Board by 20%.

Our non-executive trustees serve a period of four years, with an option to extend for a further five years. In addition to making direct approaches to suitable candidates Avenues may advertise for trustees through notice boards, network recruitment or in the media. When a recruitment need is identified the Head of Governance works with the board and committees to carry out a skills audit before a recruitment campaign begins.

Policies and procedures are in place for the induction and training of new trustees. Training needs are continuously identified through board/committee discussions and surveys and board and trustee appraisals. When a training need is identified we organise and this can be delivered online, internally or through externally facilitated training sessions.

This year the Governance Focus Group reviewed and re-drafted our trustee recruitment and induction policy ahead of our plan to recruit four new trustees in 2024/5. This recruitment will help strengthen our board and enhance our strategic direction when four of our longstanding trustees are due to stand down.

Our chair was also due to stand down in October 2025 but, following discussion, the board have agreed that it is in the best interests of Avenues to extend the Chair's term by one further year to provide continuity whilst we recruit and induct new trustees and develop our new strategic plan.

## **AUTISM HAMPSHIRE**

### **Report of the Trustees**

#### **How we work with our stakeholders**

##### **Family Matters Group**

Avenues are continually looking for ways to improve the support we provide and are keen to develop greater involvement in what we do from the families, carers and friends involved in the lives of the people we support. Last year we started our Family Matters Group.

The aim of the Family Matters Group is to provide a real voice for families, carers and friends in the work that we do, ensuring that our practices, policies, procedures and initiatives have their involvement.

The Family Matters Group has an independent chair and provides a forum which allows communication and transparency between us and the parents and advocates of the people we support.

The Group's role is to:

- Consider and comment on the support we provide and the way in which we provide it;
- Help us develop this support so that family contribution becomes core to what we do;
- Offer advice and guidance regarding specific initiatives and projects aimed at improving how we work with families, carers and friends;
- Develop ways for families, carers and friends to have their voice heard by the Board of Avenues, the Executive Team and the Senior Leadership Group; and
- Provide a "safe space" for confidential discussion and sharing.

##### **Local Engagement Groups**

Avenues currently have 8 active Local Engagement Groups across the Organisation. They are made up of people we support and are supported by our Coproduction Lead from the Quality Assurance and Practice team. The groups are well established, and members chair their meetings.

The purpose of the groups is to:

- Provide a forum of discussion for groups of people we support
- Share community engagement opportunities within their local community
- Review policies, procedures, projects and communications
- Ensure that the views and suggestions of people we support with lived experience are clearly communicated to the Quality and Local Engagement Committee, Executive Management Teams and Board of Trustees.

##### **Coproduction Panel**

The Coproduction Panel has now met on 4 occasions. Membership includes people we support and family members. The local engagement groups will be voting for representatives to sit on the panel. The panel receive regular business updates from members of EMT.

## **AUTISM HAMPSHIRE**

### **Report of the Trustees**

The Panel has completed the following work:

- Agreed Terms of Reference
- Role profile of group members
- Stakeholder Survey
- Review of co-production plans
- Agreed the new policy and procedure.
- Quality Checker process

#### **Stakeholder Surveys**

Three different surveys are sent out each September. In 2025 Surveys were sent out to People we Support, Family and Friends and external Professionals who actively visit our services.

Feedback from the Surveys is shared with the Quality and Local Engagement Committee (QLE) at the December 2025 meeting and actions are taken to respond to any questions raised through the Surveys.

#### **Legal Compliance**

We believe that everyone has rights with regard to how their personal information is handled. Complying with Data Protection Law ensures people can trust us to use their data fairly and responsibly. Safety and providing quality services is at the heart of everything we do. It is very important to us that we keep all personal information that we hold safe.

The Avenues Group Boards have continued to oversee our compliance with UK data Protection Laws and GDPR. Avenues has always taken data protection seriously and we continue to strengthen our policies and procedures to ensure that the protection of people's information remains a high priority. Data Protection compliance is reported directly to the Audit and Risk Committee.

#### **Strategy**

The strategic direction of Autism Hampshire is set within the context of the overall Avenues Group strategy as a whole. The development of a new strategy during 2025/26 will incorporate Autism Hampshire and build on supporting more autistic people to live well.

#### **Risk management**

The Boards of the Avenues Group operate a formal risk management process and risk register, which involves continuous review of the risks identified and those emerging, their potential impact and means of mitigation. The risk register is reviewed by the group Audit and Risk Committee, which, in turn, reports on risk to the Avenues Group Boards on a quarterly basis.

## AUTISM HAMPSHIRE

### Report of the Trustees

The key risks identified for 2024/25 were:

1. **Financial Sustainability:** The social care sector is facing significant financial pressures because of increasing costs, mainly in relation to the workforce, and insufficient funding and/or delays in payments from local government. As a result, our financial margins are under pressure and there is an increasing risk this will impact the viability of the organisation. With no national plan for social care, we must plan to mitigate this risk to ensure long term sustainability.
2. **Growth & Development:** Our future sustainability will be threatened if we do not realise our growth plans. Avenues needs to grow to remain financially sustainable and to flourish organisationally.
3. **Reputational:** Our future relies heavily on our reputation with our stakeholders which include CQC, our employees, the people we support and their families and our commissioners. To maintain a good reputation, we must continue to provide quality support and listen to what our stakeholders need. Any dip in quality could result in serious consequences to the people we support and then affect our reputation and future business pipeline.
4. **People:** Our people are our most important asset and internal in-efficiency, workforce development, pay and reward will impact on our future resilience. The external labour market for quality support workers is proving very challenging for all social care providers and as a result we must plan to mitigate any risk to ensure quality support and any associated risks to our reputation. This risk is inflated during organisational change.
5. **External:** External threats out of our control can affect other risks. This includes legislative rulings, cyber-attacks, fraud and pandemics which will potentially impact on our financial or reputational position if we don't mitigate or comply.
6. **Digital:** Our reliance on a digital and IT infrastructure is critical for managing sensitive data, coordinating care delivery, and maintaining accountability to local government funders. It is also imperative that we utilise digital and IT solutions to improve efficiencies across our workforce. This reliance introduces significant risks, including operational disruption, regulatory non-compliance, cybersecurity threats, and reputational damage.

All necessary measures have been taken to mitigate these risks and they are continually monitored by management, Committees and the Board.

# AUTISM HAMPSHIRE

## Report of the Trustees

### Strategic Report

#### Achievements and Performance

As well as our ambition to support people for the long term, we continue to offer genuine career prospects to employees and positive succession planning.

Our commitment to quality has continued through our strategic partnership with the University of Kent, focusing on the promotion of positive behavioral support and active support - both approaches that are demonstratively effective in supporting the people that Avenues work with.

Over the past year we have continued to develop our services across our subsidiaries, proving once again that the people with support can enjoy better lives through tailored, community-based support.

The Avenues Trust Group has a monthly balanced scorecard which is used for reporting to management and trustees. Within this are 4 headline Key Performance Indicators which are underpinned by a set range of Key Performance Indicators as follows.

#### Financial Sustainability

This is measured by our operational performance against budget. For the financial year 2024-25 the deficit was £22k, compared to a budgeted deficit of £607k. The positive variance is driven by growth from a new service in Fareham and lower than budgeted staff costs. See Going Concern on page 17 for further future mitigations to improve this position.

#### Growth and Development

In 2024-25 we fully developed the new service in Fareham, seeing increased hours as people moved in and became established in the service.

#### Financial Results for the Year Ended 31 March 2025

2024-25 has seen an improved position as we realise the benefits of the merger and resulting savings and economies of scale. This has seen the in-year deficit reduce compared to recent years.:

	<b>2024-25</b>	<b>2023-24</b>
Operating Income	7,143,690	6,689,895
Expenditure	7,168,926	7,468,423
Operating Deficit	(25,236)	(778,528)
Proceeds from Sale of Property	2,797	283,388
Deficit after Sale of Property	<u>(22,439)</u>	<u>(495,140)</u>

Autism Hampshire has set a deficit budget for 2025/26. However, as we work through cost saving plans the expected position is a small surplus by March 2026.

## **AUTISM HAMPSHIRE**

### **Report of the Trustees**

Total reserves at 31 March 2025 were £1,672,568, of which £18,073 were restricted and £1,654,495 unrestricted.

#### **Reserves Policy**

The reserves policy is established at a Group level and is used to ensure that Avenues Group reserves should be sufficient to mitigate against any significant organisational risks and as such the Boards have concluded a target for Group free reserves of £1.5m. Autism Hampshire had reserves of £1.7m as at 31 March 2025 comprising:

Amount of total funds held: £1,672,568.

Amount of restricted funds: £18,073.

Amount that can only be realised by disposing of tangible fixed assets: £697,674.

Free reserves at 31 March 2025: £956,821.

Autism Hampshire are a significant contributor to the Group target, although the Group, as a whole, remains below the set target.

Work is ongoing to ensure financial sustainability, more detail is below in the Going Concern statement.

#### **Investment Policy**

The Group's current investment policy is to place surplus cash requirements on the money market both overnight and for longer periods, earning interest at the money market rates at the time of placement.

#### **Going Concern**

The financial statements have been prepared on a going concern basis and the position on going concern ultimately rests with the Group. As mentioned above, Autism Hampshire has set a deficit budget for 2025/26 but is tracing £160k ahead of the budget as at July 2025.

Working capital requirements are covered at a Group level. The Avenues Group operates a cash pooling arrangement across the group to service working capital requirements.

The pension scheme deficit is for the long term and therefore has no significant bearing on the going concern assessment for Autism Hampshire.

The Trustees believe it is appropriate to prepare the accounts on a going concern basis and that there are no material uncertainties around this.

#### **Small Companies Exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

# AUTISM HAMPSHIRE

## Report of the Trustees

### Our Services

#### Information, Advice and Guidance (IAG)

Commissioned through numerous contracts covering most of Hampshire and Southampton, the IAG service support adults and children, pre; post; and mid Autism diagnosis assessment pathway - covering a telephone helpline, attending appointments face to face and over the phone to provide support and/or IAG.

The IAG team also facilitate the management of a building in Southampton known as "The Hub," where the team provide surgery style appointments with an IAG Officer as well as manage bookings for other charities and organisations who can offer complimentary support to the IAG clients.

The below figures show the number of people supported in each Tier from April 2024 – March 2025. The subject matter ranges across emotional support; diagnosis support; signposting as well as others. This year we have supported more clients qualifying for Tier 2 and Tier 3 support, highlighting an increase in complexity within our client base.

Level of Enquiry		Number of Contacts Made
Tier 1	When a question can be answered through an email or call.	3,020
Tier 2	When an appointment is needed, or further research and guidance is required	1,127
Tier 3	Ongoing regular appointments with an IAG Officer	1,069
Grand Total		5,216 (contact to IAG)

Feedback from IAG clients:

*"Autism Hampshire is a rare and treasured commodity in the lives of autistic individuals. We are blessed to have it here. In accessing information and advice, I have found them to be nurturing and thorough, seeking professional ways forward for us. I am currently awaiting a right to choose autism assessment via the NHS. Autism Hampshire and my GP have supported me as I wait and as I work part-time with a supportive employer."*

*"Service is excellent. As someone who is not diagnosed just being able to talk to someone who understands is extremely helpful. I now have a lot of useful advice I am starting to work through looking to help improve my overall quality of life."*

#### Serendipity Community Groups

Autism Hampshire's Serendipity Community Groups provide a place for autistic adults to find friendships, feel less isolated, and develop their skills, independence and confidence.

# AUTISM HAMPSHIRE

## Report of the Trustees

Groups are based across Hampshire (with some online), are free to attend, with activities determined by the interests of the members. In these times, Autism Hampshire's Serendipity Groups are invaluable in providing local autistic people access to a service capable of empowering them to achieve a bright future with little else available in the area.

Many groups have a community social set-up where members play games, chat and enjoy time in a safe, calm environment. Other groups have a more specific interest or theme such as Life Skills Through Drama, the Serendipity Art Group and our online Life Skills Group. Serendipity has also continued to offer workshops as part of the programme.

These workshops cover specific topic areas that members have been interested in learning about, often delivered in partnership with other charities and organisations. This year, we have delivered workshops with Citizens Advice Bureau, Strongpath CIC and Mayflower Studios. Workshops on autism have also been delivered by our External Training team, including Understanding Autism, Autism & Communication and Making Friends.

Serendipity is 100% funded through voluntary income, and we are grateful to our funders for their ongoing support, including the National Lottery Community Fund for grant totalling £245,801 over three years, running until March 2025.

As of March 2025, we have 17 groups running across Hampshire and online. 74% of members feel that the Serendipity groups have helped them make new friends; 73% of members feel less isolated since joining groups and 93% would recommend the Serendipity groups to other autistic people.

<b>KPIs 2024-25</b>	<b>Community Groups</b>	<b>Online Groups</b>	<b>Workshops</b>	<b>Skills Groups</b>
Total number of groups running	11	2	N/A	7
Online / face-to-face	In person	Online	Both	In person
Frequency of group meetings	2x month	2x month	Monthly	Monthly
Capacity per group per session(spaces)	16	20	25	20
Total capacity per month (spaces)	352	80	25	100
Total capacity per year (spaces)	4,224	960	300	1,200

Feedback from members:

"I now have the confidence to join group nights out with work colleagues since joining the Bordon group."

"Communicating with other like-minded people makes me feel really happy about joining."

### University Mentoring

The Specialist Mentoring Service has been funded by the Department for Education. They provide an allocation of funding to any student at the University of Portsmouth identified to have a mental health diagnosis and/or Autism Diagnosis. Throughout the duration of their course, the student was allocated a set number of hours to access 1:1 sessions with one of

# AUTISM HAMPSHIRE

## Report of the Trustees

our mentors. The student would receive support on a variety of things including time management; managing overwhelm techniques; support to request reasonable adjustments. The mentors do not offer course topic specific support.

Autism Hampshire ceased delivering the Specialist Mentoring Service on 4 September 2024. The decision was made to close the service in line with the strategic direction of the charity. The service continues to be run at the University of Portsmouth by other specialist providers.

In the final academic year of the service (Sept 2023 to August 2024), 68 students received mentoring sessions, 87 of whom were referrals made between 2020 and 2023 (academic years) which shows that students continued accessing the mentoring service year on year, not just in the first year.

### STUDENTS ACCESSED YTD

ASDAC 23-24	22
SFE 23-24	58
OTHER 23-24	1
<b>23-24 Total</b>	<b>81</b>
<b>% of referrals</b>	<b>74%</b>

### CPD Accredited Training and Consultancy

The External Training team provide and deliver Autism Awareness Training through two separate contracts, as well as through grant funding from Southampton City Council. The training supports schools, parents and autistic adults. The team also deliver Autism Awareness Training and Capable Environment Assessments on a consultancy basis to organisations, businesses, charities and individuals. This year we began working with Southern Health NHS Foundation Trust on delivery of the Oliver McGowan Training to healthcare professionals across Hampshire.

Autism Hampshire's training content has been written by the External Train Team and has CPD Accreditation. Autism training delivered by Autistic People is our unique selling point and has been referenced in feedback as being the difference to other Autism training widely available. Our training for the last financial year reached more than 2,000 people with positive feedback received.

Course type	Course Schedule	Number of people booked on the course
Parents	3 hours x once every 2 weeks For 12 weeks	539
Schools	2 hours x once a week For 6 weeks	132
Adults	3 hours x once a month For 6 months	74

# AUTISM HAMPSHIRE

## Report of the Trustees

Oliver McGowan	Full day one-off training	81 seminars delivered since November 24 for up to 30 delegates per seminar
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Feedback from training attendees:

"We have grown in confidence with knowledge of how best to support our daughter. We see a positive pathway through life for her now that we understand how to advocate for her and eventually for her to advocate for herself."

"I found this course so much more engaging as it was delivered by someone who gets it. The trainer was not just reading the slides to convey information, she helped to bring the words alive with personal experience. Having the group relay their experiences too really helped to make me feel like I was not at all alone with what I had for years thought was "just that weird thing I do when.." I will be recommending this course to everyone I can. Thank you so much"

### Experts by Experience (EBE)

Autism Hampshire's Experts by Experience Forum supported the charity with strategic support and advice. The forum was made up of autistic people with a variety of backgrounds and experience, both internal autistic staff members and external individuals. The forum was chaired by one of the Service Managers in the Community Services Team.

The purpose of the group was to:

- Provide a forum of discussion for new ideas and projects.
- Hear updates from all members around initiatives they are involved in outside of EBE.
- Share community engagement opportunities that the charity is aware of and for the Chair to provide updates on the wider organisation.
- Review Marketing to ensure that language is current.
- Review research requests and decide as a group which are appropriate for sign off at SMT level before any external research is supported.

The panel met online once per month for part of the year. In September 2024, the group was closed as part of the Integration Project when Autism Hampshire merged with Avenues Group. The decision was made to integrate the work of the Experts by Experience with the wider Group's co-production work. Members of the group were offered the chance to offer their expertise to the charity in other ways, including volunteering.

### Fundraising and Retail

The organisation charges fees for regulated services, training and mentoring services, paid by local authority contracts, grants and personal budgets. In setting and negotiating fees, the Trustees aim to achieve full cost recovery for these services. This statutory income is complemented by the activity of our charity fundraising department and retail operations.

# AUTISM HAMPSHIRE

## Report of the Trustees

### Fundraising

Autism Hampshire raises funds to support autistic people through community projects that are not funded through local authority contracts, such as our Serendipity Groups programme. We were pleased to receive the second year of a three-year grant from the National Lottery Community Fund for our Serendipity Groups programme and have continued to make grant applications for new skills-based groups, as well as towards core costs for running the wider Serendipity programme. We are grateful for support from the Baily Thomas Charitable Fund, the Barker Mill Foundation, Ford Charitable Trust, East Hampshire Supporting Communities Grant, Chalk Cliff Trust, Souter Charitable Trust, Virgin Unite Local Legends, Southampton Charitable trust and the Boshier-Hinton Foundation.

Whilst the majority of our income arises from fees charged for services, the Trustees recognise the importance of both specific and general donations in assisting the development of our services. Funds are also raised to support core costs where required, as well as specialist equipment and sensory items for the people we support to use. Funds are raised through several income streams, including community and events, Trusts and grants, individual giving and corporate donations. The total raised from donations, legacies and grants in 2024-25 was £147,315 (2023-24: £155,403), of which £104,956 was restricted (2023-24: £111,071). We would like to thank all our funders, donors and supporters, including our London Marathon runners, who have raised funds for the charity.

### Retail

Autism Hampshire continues to run a charity shop in Fareham. The shop is now called Autism Hampshire and not Serendipity. Retail income has decreased slightly on last year. There are many reasons attributed to this, most related to lack of disposable income and the cost of living crisis. This may lead to an increase in use of charity shops, as people seek out second hand items to save money. However, according to research people are only spending on priority items which means expenditure over and above what is absolutely needed is falling.

E-commerce is an area we can continue to expand upon in the future and the recruitment of a part time retail assistance (budgeted for) will add productivity and sales for the forthcoming year.

Rags and recycling income is lower than expected as the global price of rags has fallen significantly, this is something that could not have been predicted and in most part is due to the increase in fast fashion and overseas retailers being shops of choice.

The shop has one manager, one assistant manager and a retail assistant. There are 7 volunteers who support the shop on a weekly basis with a consistent rolling recruitment process for more volunteers.

## AUTISM HAMPSHIRE

### Report of the Trustees

#### Future plans

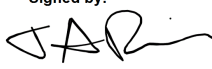
Our plans during 2025/26 are in line with previous years. In addition, we will support the development of a new organisational strategy for the group.

- We are committed to growing the autism specialism through the Community Services and will continue to seek opportunities to respond to the requirements of autistic people and to grow and develop our service offering
- To continue to seek opportunities in areas where we do not currently work to promote the work of Avenues.
- To minimize voids and work closely with referrers when a void placement occurs.
- To maximise opportunities for growth via suitable tender submissions and framework submissions, as they become available.
- To work closely with all funding bodies to ensure ongoing financial viability of all services and continuity of quality support provision.
- To ensure that we continuously monitor the quality of our support to ensure that we are helping people to live a good life
- To continue to build upon the success of our Active Support rollout
- To achieve as a minimum 'Good' and 'Outstanding' reports from future CQC inspections
- To listen to and respond to feedback from people we support, their families and our staff that can help us improve what we do
- To continue to retain our skilled and dedicated colleagues and recruit new staff who share our vision and values

#### Equality and Diversity

Autism Hampshire values and aims to support equality and diversity regardless of age, gender, race, disability, religion/belief, and sexual orientation. We recognise that our success depends upon our people. We further recognise that capitalising upon what is unique about individuals and drawing upon their different perspectives and experiences adds value to the way we deliver our services. These aims are delivered through our Equal Opportunities, Equality & Diversity, Anti-Discrimination, Anti Bullying & Harassment, Recruitment and Training & Development Policies and Procedures. Where possible we shall strive to make appropriate adjustments to the workplace to support people to achieve their work potential.

The Annual Report of the Trustees and Directors is approved by the Board of Trustees in their capacity as the directors and signed on its behalf by:

Signed by:  
  
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Terry Rich, Chair

Date: 14 October 2025

## AUTISM HAMPSHIRE

### Statement of Trustees' Responsibilities

The Trustees (who are also Directors of Autism Hampshire for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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


Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

#### Statement as to disclosure to our auditors

In so far as the Trustees are aware at the time of approving our annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information.

By order of the Board

Signed by:  
  
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Terry Rich, Chair

Date: 14 October 2025

## Independent Auditor's Report to the members of Autism Hampshire

### Opinion

We have audited the financial statements of Autism Hampshire (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

## **Independent Auditor's Report to the members of Autism Hampshire**

### **Other information**

The other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees, which includes the Directors' Report and the Strategic 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 and the Strategic Report included within the Report of the Trustees have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **Independent Auditor's Report to the members of Autism Hampshire**

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' responsibilities set out on page 14 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

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

### **The extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

## Independent Auditor's Report to the members of Autism Hampshire

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework that the charitable company operates in and how the charitable company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charitable company's governing document, Charities (Protection and Social Investment) Act 2016 and tax legislation. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Report of the Trustees, remaining alert to new or unusual transactions which may not be in accordance with the governing documents and inspecting correspondence with tax authorities.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to the charitable company's operating license, the Care Act 2014, Care Quality Commission regulations, health and safety regulations and the UK General Data Protection Regulations (UK GDPR). We performed audit procedures to inquire of management and those charged with governance whether the charitable company is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls and revenue recognition as the areas where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates applied throughout the financial statements and testing of revenue cut off around the year end.

## Independent Auditor's Report to the members of Autism Hampshire

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*HCatchpool*

HANNAH CATCHPOOL (Senior Statutory Auditor)

For and on behalf of RSM UK AUDIT LLP, Statutory Auditor

Chartered Accountants

25 Farringdon Street

London, EC4A 4AB

Date: 9th December 2025

## AUTISM HAMPSHIRE

### Statement of Financial Activities (Including Income and Expenditure Account) For the Year Ending 31 March 2025

	<u>Note</u>	Unrestricted Funds £	Restricted funds £	Total Funds 2024-25 £	Total Funds 2023-24 £
<b>Income and endowments from:</b>					
Donations and legacies	1	42,359	6,416	48,775	48,431
Grants	1	0	98,540	98,540	106,972
Charitable activities:		0	0	0	0
<i>Adult Services</i>	2	6,363,042	0	6,363,042	6,020,408
<i>Community Partnerships</i>	2	511,948	0	511,948	364,115
Other trading activities	3	117,865	0	117,865	138,367
Investments	4	3,520	0	3,520	11,602
Gains on disposal of fixed assets		2,797	0	2,797	283,388
<b>Total income</b>		<b>7,041,531</b>	<b>104,956</b>	<b>7,146,487</b>	<b>6,973,283</b>
<b>Expenditure on:</b>					
Raising funds	5	156,435	0	156,435	144,867
Charitable activities:	6				
<i>Adult Services</i>		6,368,563	660	6,369,223	6,644,697
<i>Community Partnerships</i>		509,459	133,809	643,268	678,859
<b>Total expenditure</b>		<b>7,034,457</b>	<b>134,469</b>	<b>7,168,926</b>	<b>7,468,423</b>
<b>Net expenditure for the year</b>		<b>7,074</b>	<b>(29,513)</b>	<b>(22,439)</b>	<b>(495,140)</b>
<b>Transfers between funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds after transfers</b>		<b>7,074</b>	<b>(29,513)</b>	<b>(22,439)</b>	<b>(495,140)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,647,421	47,586	1,695,007	2,190,147
<b>Total funds carried forward</b>		<b>1,654,495</b>	<b>18,073</b>	<b>1,672,568</b>	<b>1,695,007</b>

The statement of financial activities includes all gains and losses recognised in year, and all income and expenditure derive from continuing activities.

The deficit for the year for Companies Act purposes is £22,439 (2023-24: deficit of £495,140).

The notes on pages 32 to 47 form part of these financial statements.

# AUTISM HAMPSHIRE

## Balance Sheet For the Year Ending 31 March 2025

	<u>Note</u>	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	306,138	735,190
<b>Current assets</b>			
Assets held for sale	11	391,536	0
Debtors	12	1,144,966	1,452,593
Cash at bank and in hand		228,139	49,389
<b>Total current assets</b>		1,764,641	1,501,982
<b>Liabilities</b>			
Creditors falling due within one year	13	(398,211)	(542,165)
<b>Net current assets</b>		1,366,430	959,817
<b>Total assets less current liabilities</b>		1,672,568	1,695,007
<b>Total net assets</b>		<b>1,672,568</b>	<b>1,695,007</b>
<b>The funds of the charity:</b>	14		
Restricted funds		18,074	47,586
Unrestricted funds		1,654,494	1,647,421
<b>Total charity funds</b>		<b>1,672,568</b>	<b>1,695,007</b>

The financial statements of Autism Hampshire (registered number 01710300) were approved by the Board of Trustees and authorised for issue on the 14 October 2025.

Signed by:  
  
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 Terry Rich, Chair  
 Date: 14 October 2025

The notes on pages 32 to 47 form part of these financial statements.

# AUTISM HAMPSHIRE

## Notes to the Financial Statements

### 1. Accounting policies

#### a) Basis of preparation

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

The financial statements are prepared in Sterling which is the functional currency of the charitable company. Monetary amounts shown in these financial statements are rounded to the nearest £1.

The charity's properties are disclosed at net book value based on historical cost less any impairment charge where net book value exceeds market value.

#### b) Preparation of accounts on a going concern basis

The financial statements have been prepared on a going concern basis and the position on going concern ultimately rests with the Group.

Autism Hampshire, along with other providers in the sector, have faced a number of challenges over recent years. This has included an increase in National Living Wage, an increase in employers' NI rate and a lower contribution threshold, all of which were beyond available funding, both of which have had a significant financial impact. Robust response plans have been created and implemented and their positive impact is already evident.

Whilst continuing to operate in a sector facing significant challenges, the merger with Avenues Group on 1st November 2023 has allowed Autism Hampshire to gain greater financial stability and achieved a deficit of £23k in 2024/25 compared to £495k in 2023/24.

Autism Hampshire holds a number of long-term contracts and provides a high quality of service provision, along with a diverse portfolio across the community service function, which ensures continued success across the group in securing new contracts and retaining existing ones.

There continues to be a focus on recruitment and retention and lower dependency on agency staff and this focus will continue. To date, Avenues has restructured its recruitment and onboarding functions to better respond to the challenging environment and reduce the need for agency coverage, while developing a relationship with a neutral vendor of agencies to reduce the price per unit.

External cost pressures including insufficient Local Authority/ Integrated Care Boards (ICB) funding negatively impacts the financial sustainability of our services and the Group. Avenues has partnered with Access Social Care; a leading charity supporting organisations to receive a fair price for care and support services whilst routinely and proactively challenging funding packages that fall below a sustainable level. Where negotiations are not successful, contracts will be exited. Financial action plans are in place for every service that doesn't achieve full cost recovery.

## AUTISM HAMPSHIRE

### Notes to the Financial Statements

Fixed costs within Autism Hampshire have been reduced through the sourcing of a new, cost-effective office space. There are increased income opportunities for Autism Hampshire through its community services team who, by way of an example, have been commissioned to deliver Oliver McGowan training. Our increased business development focus on Autism Hampshire will ensure they benefit from the same economies of scale as other subsidiaries within the Group.

The Avenues Group operates a cash pooling arrangement across the group to service working capital requirements.

Whilst this is a challenging landscape, the Trustees are assured that the issues Autism Hampshire faces are common among social care providers. Avenues has a wealth of skill and experience through its senior leadership teams, executive management team and its Trustees that enables the organisation to successfully navigate these challenges with agility as the Group has in the past. To this end, Trustees are confident of Autism Hampshire's success into the future and to meet its debts as they fall due for a period of at least 12 months from the date of approval of these accounts and therefore have no material uncertainty over its going concern.

#### **c) Group financial statements**

Autism Hampshire had one wholly owned subsidiary company – Hampshire Autistic Services Ltd, which has now been dissolved.

#### **d) Fund accounting**

Unrestricted funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or which have been raised by the charity for specific purposes.

#### **e) Incoming resources**

All incoming resources are recognised when Autism Hampshire has entitlement to the funds, any performance related conditions attached to the item(s) of income has been met, it is probable that the income will be received, and the amount can be measured reliably. The exception being where grants receivable must be applied to future periods of expenditure or are contingent on future requirements being fulfilled. Performance related income invoiced in advance of the charity is deferred in the accounts until such time as the contract is fulfilled. Grants of a general nature have been included within donations and legacies whilst those performance-related grants that specify conditions have been included within charitable activities.

Donations are recognised in the SOFA when receivable. Donations are analysed between restricted donations, which may only be applied for a specific purpose, and unrestricted donations, which may be applied for any suitable purpose. Donated services and facilities are included at the value to the charitable company where this can be quantified and reliably measured.

Income from charitable activities comprises fees receivable in respect of core services provided by the organisation. Where fees are set at an annual rate and then billed to the

## AUTISM HAMPSHIRE

### Notes to the Financial Statements

relevant authorities in stages throughout the year, income has been brought into the statement of financial activities on the basis of a strict time apportionment over twelve months.

Income from other trading activities includes lottery income administered by a third party and disclosed net of prize money, fees and commission, and shop income.

#### **f) Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to transfer resources. All costs have been directly attributed to one of the functional categories of resources in the SOFA.

The cost of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities comprises those costs incurred in delivering the core services of the organisation.

#### **g) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, facilities, personnel, IT and governance costs which support the charity's activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 9.

#### **h) Pension scheme**

The charity operates a defined contribution personal pension scheme which is available to all qualifying employees. The cost recognised in the accounts is equal to the contributions payable to the scheme in the accounting period. These pension costs are allocated across the relevant resources expended categories of the Statement of Financial Activities.

Autism Hampshire also participates in a defined benefit pension scheme for certain staff who have transferred to the charity under Transfer of Undertakings (Protection of Employment) (TUPE) regulations. This scheme is operated by the NHS and is unfunded. Contributions to this scheme, as advised by the scheme administrator, are charged to the Statement of Financial Activities as they fall due. The charity is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent basis and therefore as required by Section 28 of FRS102 accounts for its share as if it is a defined contribution scheme.

#### **i) Tangible fixed assets and depreciation**

It is the policy to capitalise all single fixed assets costing over £500 or where grouped together when assets are considered to be of a portable or desirable nature.

Freehold land is not depreciated.

Depreciation is provided on a straight-line basis for the following classes of assets:

#### **Asset category**

Buildings	2 – 2½%
Equipment	15 – 25%

# AUTISM HAMPSHIRE

## Notes to the Financial Statements

Motor Vehicles 20%

### **j) Value added tax**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### **k) Operating lease rentals**

Rentals payable under operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA over the period in which the cost is incurred.

### **l) Financial instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. The measurement basis used for these instruments is detailed below.

### **m) Debtors**

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

### **n) Cash at bank**

Cash at bank and in hand includes cash held on deposit or in a current account.

### **o) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **p) Non-current assets held for sale**

Assets held for sale are classified as non-current assets when their carrying amount is expected to be recovered principally through a sale transaction rather than through continuing use. This classification is made only when the sale is highly probable, the asset is available for immediate sale in its present condition, and management is committed to a plan to sell within 12 months.

### **q) Legal status of the charity**

Autism Hampshire is a company limited by guarantee and having no share capital. The liability of each member to contribute to the assets of the company is limited to £1. The charity has one wholly owned subsidiary (Hampshire Autistic Services Limited) which has not traded since incorporation.

# AUTISM HAMPSHIRE

## Notes to the Financial Statements

### 1. Income from donations, legacies and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024-25 £	Total Funds 2023-24 £
Donations	42,201	6,416	48,617	48,351
Grants	0	98,540	98,540	106,972
Memberships	158	0	158	80
<b>Total</b>	<b>42,359</b>	<b>104,956</b>	<b>147,315</b>	<b>155,403</b>

### 2. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024-25 £	Total Funds 2023-24 £
<i>Adult Services</i>				
Commissioned packages of support	6,347,082	0	6,347,082	6,004,438
Grants	0	0	0	6
Rental income	15,960	0	15,960	15,964
<b>Total</b>	<b>6,363,042</b>	<b>0</b>	<b>6,363,042</b>	<b>6,020,408</b>
<i>Community Partnerships</i>				
Commissioned packages of support	308,833	0	308,833	322,480
Contracts	203,115	0	203,115	41,635
<b>Total</b>	<b>511,948</b>	<b>0</b>	<b>511,948</b>	<b>364,115</b>
<b>Total</b>	<b>6,874,990</b>	<b>0</b>	<b>6,874,990</b>	<b>6,384,523</b>

Rental income consists of rent payable by a housing association at a property used for Supported Living in Bitterne, Southampton.

### 3. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024-25 £	Total Funds 2023-24 £
Fundraising events	6,236	0	6,236	16,582
Trading operations	110,736	0	110,736	121,068
Lottery	893	0	893	717
<b>Total</b>	<b>117,865</b>	<b>0</b>	<b>117,865</b>	<b>138,367</b>

### 4. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024-25 £	Total Funds 2023-24 £
Bank interest	3,520	0	3,520	11,602
<b>Total</b>	<b>3,520</b>	<b>0</b>	<b>3,520</b>	<b>11,602</b>

# AUTISM HAMPSHIRE

## Notes to the Financial Statements

### 5. Cost of generating funds

	Direct staff costs	Other direct costs	Regional support costs	Group support costs	Governance	Total 2024-25	Total 2023-24
	£	£	£	£	£	£	£
Fundraising costs	12,263	29,655	3,707	7,706	76	53,407	43,407
Trading operations	44,226	36,639	7,152	14,865	146	103,028	101,460
<b>Total</b>	<b>56,489</b>	<b>66,294</b>	<b>10,859</b>	<b>22,571</b>	<b>222</b>	<b>156,435</b>	<b>144,867</b>

### 6. Expenditure on charitable activities

	Direct staff costs	Other direct costs	Regional support costs	Group support costs	Governance	Total 2024-25	Total 2023-24
	£	£	£	£	£	£	£
Regulated Services	4,380,230	618,879	442,142	918,949	9,023	6,369,223	6,644,697
Community Partnerships	366,483	138,409	44,655	92,810	911	643,268	678,859
<b>Total</b>	<b>4,746,713</b>	<b>757,288</b>	<b>486,797</b>	<b>1,011,759</b>	<b>9,934</b>	<b>7,012,491</b>	<b>7,323,556</b>

### 7. Group support costs and Governance

	Group Support	Governance	Total 2024-25
	£	£	£
EMT and Governance	233,284		233,284
Group Finance	353,306	10,156	363,462
Group Human Resources	209,491		209,491
Group Office Management	152,491		152,491
Group Practice Development and Assurance	85,759		85,759
<b>Total</b>	<b>1,034,331</b>	<b>10,156</b>	<b>1,044,487</b>

Governance includes costs of external audit. Support costs have been allocated based on time spent working on the activity.

## AUTISM HAMPSHIRE

### Notes to the Financial Statements

#### 8. Net income/(expenditure) for the year is stated after charging:

	Total 2024-25	Total 2023-24
	£	£
Depreciation	37,401	55,605
Auditor's remuneration:		
Current fees - RSM	10,156	25,800
Operating leases:		
Land and buildings	61,988	71,441
Other	4,592	1,048

#### 9. Trustees Remuneration

The trustees of Avenues Group are the directors of the company. During the year, 9 (2024: 11) member(s) of the Avenues Group Board have been reimbursed for expenses £4.7k (2024: £4.6k).

J Land, Chief Executive, is also a Trustee of Avenues Group. During the 2024/25 financial year she received £167k (2024: £155k) in remuneration including £13k of pension contributions (2024: £14k) from The Avenues Trust Group in respect of her role as Chief Executive. No remuneration or pension contributions were paid in relation to her role as a trustee (2024: none).

N Ford, Group Director of Finance, is also a Trustee of Avenues Group. During the 2024/25 financial year she received £130k (2024: £117k) in remuneration including £9k of pension contributions (2024: £9k) from The Avenues Trust Group in respect of her role as Group Finance Director. No remuneration or pension contributions were paid in relation to her role as a trustee (2024: none).

The Directors of the Charity are remunerated by the Avenues Trust Group only to the extent permitted by the Charity's Articles of Association. A further payment was made in the year of £6.7k (2024: £6.4k) which is a collective premium to cover Trustees Liability insurance (including £0.7k relating to Autism Hampshire ex-Trustees; 2024 £0.7k).

No other Trustees received remuneration or pension contributions in the current or preceding period.

## AUTISM HAMPSHIRE

### Notes to the Financial Statements

#### 10. Staff costs and key management personnel

The Directors of the company are remunerated by Avenues Group and therefore not included in the disclosure below.

The number of staff employees whose emoluments exceeded £60k were:

	2025	2024
£60k - £70k	1	1

The average number of persons employed by the charity during the year, analysed by category was as follows:

	2024-25	2023-24
Direct charitable	214	238
Fundraising and publicity	4	4
Management and administration	0	20
	218	262

The aggregate payroll costs of the above persons were as follows:

	2024-25	2023-24
	£	£
Salaries and wages	4,790,588	5,234,450
Social security costs	383,713	463,604
Pension costs	121,911	129,672
	5,296,212	5,827,726

Total Agency Costs	128,616	649,720
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In 2024/25 agency costs represent the premium over employed staff costs (in line with Group reporting). The 2023/24 comparable value would have been £195,987.

The key management personnel of Autism Hampshire comprise the trustees including: the Group Chief Executive, Group Director of Operations, Group Director of Finance, Group Director of People and Organisational Development, Group Director of Business Development, Group Director of Housing and Development and the Regional Director (shared with Avenues South). The Autism Hampshire share of these costs along with the cost of the Regional Director (proportion) are shown below:

	2025
	£
Salaries and wages	122,206
Social security costs	15,815
Pension costs	10,899
	148,920

# AUTISM HAMPSHIRE

## Notes to the Financial Statements

### 11. Tangible Fixed Assets

	Freehold Land and Buildings	Equipment, F&F	Motor vehicles	Assets Held for Sale	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2024	969,250	173,267	57,715	0	1,200,232
Transfer from Fixed Assets	(537,728)	0	0	537,728	0
Additions	0	2,546	0	0	2,546
Disposals	0	0	(16,865)	0	(16,865)
<b>At 31 March 2025</b>	<b>431,522</b>	<b>175,813</b>	<b>40,850</b>	<b>537,728</b>	<b>1,185,913</b>
<b>Depreciation</b>					
At 1 April 2024	273,041	138,126	53,875	0	465,042
Transfer from Fixed Assets	(146,192)	0	0	146,192	0
Provided in the year	14,502	21,720	1,179	0	37,401
Eliminated on disposal	0	0	(14,204)	0	(14,204)
<b>At 31 March 2025</b>	<b>141,351</b>	<b>159,846</b>	<b>40,850</b>	<b>146,192</b>	<b>488,239</b>
<b>Net book value</b>					
<b>At 31 March 2025</b>	<b>290,171</b>	<b>15,967</b>	<b>0</b>	<b>391,536</b>	<b>697,674</b>
<b>At 31 March 2024</b>	<b>696,209</b>	<b>35,141</b>	<b>3,840</b>	<b>0</b>	<b>735,190</b>

Land not depreciated has a value of £251,273.

#### Assets held for sale

		2025
		£
Net book value of assets held for sale	Freehold Property	391,536

Assets held for sale are presented separately in the statement of financial position. Sold on the 23 July 2025 for £539,740.

### 12. Debtors

	2025	2024
	£	£
<b>Due within one year:</b>		
Trade debtors	529,612	636,351
Intercompany	475,211	705,000
Other debtors	465	785
Prepayments and accrued income	128,978	99,757
	<u>1,134,266</u>	<u>1,441,893</u>
<b>Due after one year:</b>		
Other debtors	10,700	10,700
<b>Total</b>	<u><u>1,144,966</u></u>	<u><u>1,452,593</u></u>

AMSL subcontracts care and support to Autism Hampshire who charges AMSL through intra-group invoices. Cash is transferred to the parent undertaking who pays suppliers and salaries on behalf of Autism Hampshire. Avenues Trust Group manages the cash on behalf of the

## AUTISM HAMPSHIRE

### Notes to the Financial Statements

group under a group cash pooling arrangement. These transactions mean there are balances due from AMSL and to the parent undertaking at the year end. Across the group these balances net off.

#### 13. Creditors falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	85,488	76,814
Intercompany	21,848	
Other creditors	35,229	61,797
Taxation and social security	122,324	152,530
Accruals	130,635	183,606
Deferred income	2,687	67,418
	<u>398,211</u>	<u>542,165</u>

#### Movements in deferred income:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deferred income at the beginning of the year	67,418	18,708
Income recognised in the year	(67,418)	(18,708)
Income deferred in the current year	2,687	67,418
Income deferred at the year end	<u>2,687</u>	<u>67,418</u>

Deferred income comprised contract fee income which relates to services that will be provided in future periods.

# AUTISM HAMPSHIRE

## Notes to the Financial Statements

### 14. Movement in funds

		Balance 1 April 2024	Incoming resources	Transfers	Resources expended	Balance 31 March 2025
		£	£	£	£	£
<b>Restricted Funds</b>						
John Lewis Gardening Fund	1	222	0	0	0	222
Serendipity National Lottery Community Fund	2	22,560	68,752	46	91,358	0
Serendipity - The Baily Thomas Charitable Fund	3	0	10,000	0	10,000	0
Childwick Trust	4	9,163	0	0	9,163	0
HIWCF	5	3,961	0	0	3,961	0
Caring Communities Grant	6	689	0	0	689	0
Spectra Application	7	9,516	0	0	0	9,516
Solent Employment Project	8	(2,031)	0	0	(2,031)	0
IAG	9	1,385	0	0	1,385	0
Get Going Again	10	623	0	0	623	0
Barratt Foundation	11	1,500	0	0	367	1,133
Percy Bilton Charity	12	(1)	0	0	(1)	0
Southampton Charitable Trust	13	0	660	0	660	0
Baker Mill	14	0	1,500	0	1,500	0
Chalk Cliff Trust	15	0	4,939	0	0	4,939
EHDC Supporting Communities Fund	16	0	9,545	0	9,545	0
Ford Britain Trust	17	0	2,560	(46)	250	2,264
Souter	18	0	2,000	0	2,000	0
Virgin Unite	19	0	5,000	0	5,000	0
<b>Total restricted funds</b>		<b>47,587</b>	<b>104,956</b>	<b>0</b>	<b>134,469</b>	<b>18,074</b>
<b>Unrestricted funds</b>						
General unrestricted		1,647,420	7,041,531	0	7,034,457	1,654,494
<b>Total Unrestricted funds</b>		<b>1,647,420</b>	<b>7,041,531</b>	<b>0</b>	<b>7,034,457</b>	<b>1,654,494</b>
<b>Total funds</b>		<b>1,695,007</b>	<b>7,146,487</b>	<b>0</b>	<b>7,168,926</b>	<b>1,672,568</b>

- 1 A grant from John Lewis to purchase gardening equipment for use at supported living services.
- 2 A grant from the National Lottery Community Fund to support the development and operation of Serendipity social groups across Hampshire. This fund has now been fully utilised.
- 3 A grant from the Baily Thomas Charitable Fund to support the development and operation of Serendipity social groups across Hampshire. This fund has now been fully utilised.
- 4 A grant from the Childwick Trust to deliver Southampton Mental Health and Wellbeing workshops and drama groups. This fund has now been fully utilised.
- 5 A grant from Hampshire & Isle of Wight Community Foundation (HIWCF) to provide mental health workshops. This fund has now been fully utilised.
- 6 Caring Communities Grant – Southampton City Council grant towards the costs of 12 trial sports sessions that focus on a range of sports and physical activities for adults on the autistic spectrum. This fund has now been fully utilised.
- 7 Net proceeds of a fundraising event towards the development of technology to support people on the autism spectrum.

## AUTISM HAMPSHIRE

### Notes to the Financial Statements

- 8 Grant from the European Social Fund for an employment project for which Autism Hampshire is partnering with Southampton City Council. This fund has now been fully utilised.
- 9 A donation towards the work of the Information, Advice and Guidance team. This fund has now been fully utilised.
- 10 A grant from Hampshire County Council towards a project aimed at improving access to healthcare services. This fund has now been fully utilised.
- 11 A donation from Barratt Foundation towards property alterations to improve the home environment for the people we support.
- 12 A donation from Percy Bilton Charity towards the purchase of a range of sensory items for a Resource Lending Library. This fund has now been fully utilised.
- 13 A donation from the Southampton Charitable Trust towards activities and equipment for people we support in the Southampton area. This fund has now been fully utilised.
- 14 Baker Mill - Totton Serendipity Group- Previously known as the Peter Barker-Mill Memorial Charity, the Foundation makes donations to local charities, schools, organisations and individuals needing support, primarily in southwest Hampshire. This fund has now been fully utilised.
- 15 Chalk Cliff Trust - Serendipity Wellbeing Choir for Adults in Hampshire - The Chalk Cliff Trust is a foundation set up to provide grants and donations to charities, action groups and benevolent organisations predominantly in the East Sussex area involved in activities for people with learning difficulties or disabilities.
- 16 EHDC Supporting Communities Fund - Bordon Serendipity Group - grant from the East Hants District Council Supporting Communities Fund which was set up to support local community groups and organisations in the district. This fund has now been fully utilised.
- 17 Ford Britain Trust - Southampton Art Group - grant from Ford Britain Trust who pay special attention to projects focusing on education, environment, children, the disabled, youth activities and projects that provide clear benefits to the local communities close to their UK locations.
- 18 Souter Charitable Trust - Life Skills Through Drama group held at MAST Mayflower, Southampton - The Souter Charitable Trust support projects engaged in the relief of human suffering in all aspects in the UK and overseas. This fund has now been fully utilised.
- 19 Virgin Unite - Serendipity Community Groups - award grants for the relief of those in need by reason of youth, ill-health, disability, financial hardship or other disadvantage. This fund has now been fully utilised.

# AUTISM HAMPSHIRE

## Notes to the Financial Statements

Previous Year		Balance 1 April 2023	Incoming resources	Resources expended	Transfers	Balance 31 March 2024
		£	£	£	£	£
<b>Restricted funds</b>						
John Lewis Gardening Fund	1	222	0	0	0	222
Serendipity National Lottery Community Fund	2	24,428	85,843	87,711	0	22,560
Serendipity - The Baily Thomas Charitable Fund	3	15,000	0	15,000	0	0
Childwick Trust	4	0	10,000	837	0	9,163
HIWCF	5	0	4,798	837	0	3,961
Caring Communities Grant	6	689	0	0	0	689
Spectra Application	7	12,572	0	3,057	0	9,515
Solent Employment Project	8	0	4,358	6,389	0	-2,031
IAG	9	0	1,500	115	0	1,385
Get Going Again	10	59,098	0	58,475	0	623
Barratt Foundation	11	0	1,500	0	0	1,500
Percy Bilton Charity	12	0	2,442	2,443	0	(1)
Southampton Charitable Trust	13	0	630	630	0	0
<b>Total restricted funds</b>		<b>129,052</b>	<b>111,071</b>	<b>192,537</b>	<b>0</b>	<b>47,586</b>
<b>Unrestricted funds</b>						
General unrestricted		2,061,095	6,862,212	7,275,886	0	1,647,421
<b>Total Unrestricted funds</b>		<b>2,061,095</b>	<b>6,862,212</b>	<b>7,275,886</b>	<b>0</b>	<b>1,647,421</b>
<b>Total funds</b>		<b>2,190,147</b>	<b>6,973,283</b>	<b>7,468,423</b>	<b>0</b>	<b>1,695,007</b>

- 1 A grant from John Lewis to purchase gardening equipment for use at supported living services.
- 2 A grant from the National Lottery Community Fund to support the development and operation of Serendipity social groups across Hampshire.
- 3 A grant from the Baily Thomas Charitable Fund to support the development and operation of Serendipity social groups across Hampshire.
- 4 A grant from the Childwick Trust to deliver Southampton Mental Health and Wellbeing workshops and drama groups.
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- 8 Grant from the European Social Fund for an employment project for which Autism Hampshire is partnering with Southampton City Council.
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## AUTISM HAMPSHIRE

### Notes to the Financial Statements

- 11 A donation from Barratt Foundation towards property alterations to improve the home environment for the people we support.
- 12 A donation from Percy Bilton Charity towards the purchase of a range of sensory items for a Resource Lending Library.
- 13 A donation from the Southampton Charitable Trust towards activities and equipment for people we support in the Southampton area.

#### 15. Analysis of assets and liabilities between funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Fixed assets	306,138	0	306,138
Current assets	1,735,867	18,074	1,753,941
Long term assets	10,700	0	10,700
Current liabilities	(398,211)	0	(398,211)
<b>Total</b>	<b>1,654,494</b>	<b>18,074</b>	<b>1,672,568</b>

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Fixed assets	735,190	0	735,190
Current assets	1,443,696	47,586	1,491,282
Long-term assets	10,700	0	10,700
Current liabilities	(542,165)	0	(542,165)
<b>Total</b>	<b>1,647,421</b>	<b>47,586</b>	<b>1,695,007</b>

#### 16. Operating Leases

Total commitments under non cancellable operating leases are as follows:

	Land and Buildings		Other	
	2025 £	2024 £	2025 £	2024 £
Due within 1 year	41,780	51,356	120	4,841
Within 2-5 years	167,120	0	0	117
In over 5 years	136,932	0	0	0
	<b>345,832</b>	<b>51,356</b>	<b>120</b>	<b>4,958</b>

## AUTISM HAMPSHIRE

### Notes to the Financial Statements

#### 17. Rental Income

Aggregate rental income from operating leases was as follows:

	2024-25	2023-24
	£	£
Letting of owned premises	15,960	15,964
<b>Total</b>	<b>15,960</b>	<b>15,964</b>

#### 18. Related parties

As a member of the Avenues Trust Group, Autism Hampshire uses central services to carry out its operations. The group makes a charge for these central costs based on a blended ratio of group costs. In addition, Avenues Group acts as the central banker for Avenues London, paying salary costs and creditors and receiving cash from customers. There were no write offs during the year.

	2025	2024
Balance owed at 1 April 2024	705,000	0
Payments	(266,480)	0
Receipts	30,792	0
Payroll	129,938	0
Transfers	888,444	250,000
Integration Transfer	0	455,000
Recharge of head office costs	(1,034,330)	0
<b>Balance at 31 March 2025</b>	<b>453,364</b>	<b>705,000</b>

There were no other related party transactions for the year ended 31 March 2025 (2023-24: nil).

#### 19. Investment policy and position statement

The banking activities for Autism Hampshire are overseen by The Avenues Trust Group and cash is managed in a pooling arrangement.

#### 20. Pension Obligations

Autism Hampshire operates a defined contribution personal pension scheme which is available to all qualifying staff. The charity contributes a minimum of 3% of the employee's salary into the scheme subject to a minimum 5% contribution from the employee.

The charity also participates in a defined benefit pension scheme which is operated by the NHS and is unfunded. Contributions to this scheme, as advised by the scheme administrator, are charged to the Statement of Financial Activities as they fall due. The charity contributes 14.38% of pensionable earnings to this scheme.

# AUTISM HAMPSHIRE

## Notes to the Financial Statements

The cost of the pensions schemes in year was £121,911 (2023-24: £129,672)

Pension balances owed as at 31 March 2025 are £28,559 (31 March 2024: £37,425)

### **21. Ultimate parent undertaking**

The charity is consolidated into its ultimate parent undertaking, The Avenues Group, a charitable company (charity number 1130473, company number 03804617), limited by guarantee, incorporated in the UK. Autism Hampshire became part of The Avenues Group on 1 November 2023. The consolidated financial statements of The Avenues Trust Group can be obtained by writing to The Avenues Trust Group, River House, 1 Maidstone Road, Sidcup, Kent, DA14 5TA.

The principal activity of The Avenues Trust Group is the provision of professional, high quality, not-for-profit support services to people with complex or challenging needs. The Parent exercises control through the power of appointment and removal of Trustees on subsidiary Boards.

**AUTISM HAMPSHIRE**

England & Wales - Charity number 288141

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# Accounts

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

COMPANY LIMITED BY GUARANTEE

REGISTERED COMPANY      01710300

REGISTERED CHARITY      288141

# **AUTISM HAMPSHIRE**

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## **AUTISM HAMPSHIRE**

### **BOARD MEMBERS AND MANAGEMENT PERSONNEL**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

##### **Reference and administrative details**

Charity number 288141  
Company number 01710300

##### **Trustees**

Terence Andrew Rich	(Chair) Appointed 01 Nov 2023
Evlynn Gilvarry	Appointed 01 Nov 2023
Alistair Gordon Brown	Appointed 01 Nov 2023
Jonathan Hardie	Termination of Appointment 22 Oct 2024
Jayne Turnbull	
Andrew Edmonds	Termination of Appointment 01 Nov 2023
Graham Shields	(Company Secretary) Termination of Appointment 01 Nov 2023
Deborah Nash	Termination of Appointment 01 Nov 2023
Alexander Parry	Termination of Appointment 01 Nov 2023
Andrew Reddy	Termination of Appointment 01 Nov 2023
Peter Robertson	Termination of Appointment 01 Nov 2023

##### **Registered Office (from 01 November 2023)**

River House  
1 Maidstone Road  
Sidcup  
DA14 5TA

##### **Pre-merger Registered Office (changed on 01 November 2023)**

1648 Parkway  
Solent Business Park  
Whiteley  
Fareham  
Hampshire  
PO15 7AH

##### **Senior Management Team**

Nicola Ford	Group Finance Director (from 01 Nov 2023)
Nabih Fonkwe	Group Financial Controller (from 01 Nov 2023)
Joanne Land	Group CEO (from 01 Nov 2023)
Lauren Osman	Company Secretary (from 01 Nov 2023)
Dan Gower-Smith	Group Director of Operations (from 01 Nov 2023)
Daniel Dzikowski	Regional Director (from 01 Nov 2023)
D'Arcy Myers	Interim Chief Executive (to 7 June 2023)
Allison Henbest	Operations Director (to 31 Oct 2023)
	Acting Chief Executive (from 12 June 2023 to 31 Oct 2023)
Jeremy Webb	Head of Human Resources and IT (to 31 Oct 2023)
Emma Brough	Head of Finance (to 29 Sept 2023)
Kay Rothwell	Head of Finance (from 30 Sept to 31 Oct 2023)
Cheryl Claxton	Associate Director, Community Partnerships and Development (to 31 October 2023)

**AUTISM HAMPSHIRE**

**BOARD MEMBERS AND MANAGEMENT PERSONNEL**

**FOR THE YEAR ENDING 31 MARCH 2024**

**Bankers**

National Westminster Bank  
1 Romsey Road  
Shirley  
Southampton  
Hampshire  
SO16 4GT

**Auditors**

RSM UK Audit LLP  
25 Farringdon Street  
London  
EC4A 4AB

**Solicitors**

Paris Smith  
Number 1 London Road  
Southampton  
Hampshire  
SO15 2AE

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

The Board presents its Annual Report and the Audited Financial Statements of Autism Hampshire for the year ended 31 March 2024. The legal and administrative information set out on Pages 3 and 4 form part of this report. The Financial Statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the rules of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) applicable in the UK and in the Republic of Ireland.

#### **Introduction**

The Autism Hampshire accounts for 2024 and the 2023 comparative figures are constructed in line with best practice, as set out above. Compliance with best practice extends to the need to address the "public benefit" provided by Autism Hampshire.

On 1 November 2023 Autism Hampshire merged with and became part of The Avenues Trust Group.

"Avenues"/"Avenues Group" means The Avenues Trust Group Limited and its subsidiaries of which Autism Hampshire is one.

The merger followed a strategic decision by the Autism Hampshire Trustees to seek a merger partner in response to the financial climate of the social care sector, the aftermath of Covid-19 and the cost-of-living crisis. All of which combined to make delivering high quality social care services that are financially sustainable challenging.

Following a thorough due diligence process The Avenues Trust Group were selected, and agreed to become, a merger partner. The organisations share a set of core values, expertise and commitment to quality services that support people's lives and careers.

The merger offers both organisations more security in a challenging sector, helping us to deliver more meaningful outcomes for the people we support and strengthen our offer for employees.

At the heart of our mission is a desire to empower individuals and communities, ensuring their well-being and fostering social equity. We firmly believe that every person deserves respect, dignity, and equal opportunities. Through our work we actively strive to uplift vulnerable people, promote inclusivity, and support the development of sustainable and resilient communities.

We recognise that, whilst delivering our mission, our actions today shape the world of tomorrow. As a dedicated and compassionate organisation, we believe in the power of Environmental, Social and Governance (ESG) principles to drive sustainable progress and create a lasting impact on our planet for the people that we support, our employees and the wider community. In the course of our work, we are already really good at delivering against the social and governance aspects of these principles. We have made some progress against the environmental principles but are currently working on improving our impact in this area.

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

#### **SOCIAL**

##### **Public Benefit**

Avenues Group provides community-based support to autistic people, and those with learning disabilities, acquired brain injuries and complex needs.

Most of our work is commissioned by local government and the NHS and delivered through Supported Living arrangements. This methodology is recognised to deliver better outcomes and significant savings to the public purse when compared to residential and clinical alternatives.

Autism Hampshire supports more than 85 people with supported living services to enjoy community-based life and employs more than 180 staff. Autism Hampshire also supports around 7,500 individuals through a range of Community Services offered to individuals, families and carers. More detail can be found on pages 15-18.

Our aspiration is not to manage people's lives, but to understand what really matters to them and unlock the opportunities they want to take. But no provider can do this effectively in isolation, and we work with a wide range of organisations and networks to achieve this, including Skills for Care, the British Institute of Learning Disabilities (BILD), The Restraint Reduction Network and the Voluntary Organisations Disability Group (VODG).

Quality is of paramount importance to Avenues, so we also work with the Tizard Centre at the University of Kent, which acts as a critical friend and audits our standards.

At a statutory level we are regulated by the Care Quality Commission.

Quality and performance is reliant on all employees' shared ambition to make a positive difference to the lives of people we support, so recruitment is based on aptitude, regardless of previous experience. Staff complete mandatory training, as well as specialist courses based on the needs of the people, we provide services to. We know that well-supported people support people well.

We take into account shared interests when matching staff to people they support. This means support is personalised and encourages retention and consistency. Staff take time to get to know people, working out what matters to them and what they enjoy, meaning they can live the lives they want to live.

Through our approach we can, over time, reduce people's support needs so they can live with increasing independence.

Our response to the coronavirus pandemic demonstrated the exceptional commitment of our workforce. Even through the most testing of times, our teams do all they can to ensure people remain healthy, happy and fulfilled.

Autism Hampshire joined Avenues in 2023 bringing additional expertise in neurodiversity, and strong shared values to the Group. This will be used to advance our existing support for autistic people across all the Group's services.

The trustees of Autism Hampshire have read the Charity Commission guidance on public benefit and have paid due regard to the guidance in preparing their statements on public benefit in this report.

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

##### **Our Employees**

In line with the vision of The Avenues Trust Group, we are committed to ensuring that all job applicants and employees are treated fairly in line with our equality of opportunities, diversity and fair treatment policy and procedure.

We value diversity and social inclusion across all of our activities and our recruitment process ensures that all applicants are recruited on a values basis, treated with respect and dignity and are screened to ensure that they are fit and suitable to work with vulnerable people. Our commitment to Equality, Diversity & Inclusion resulted in us retaining a place in the top 100 most inclusive employers in 2022 with the National Centre for Diversity.

We have a comprehensive wellbeing offering supporting mental, physical, social and financial wellbeing. It includes but is not limited to an Employee Assistance Programme, which includes free counselling to those that need it, weekly Mindfulness sessions and money management. We have in place an extensive training package that supports safe working practices and have a well embedded practice of risk assessment to ensure safe practice and equipment. Our supervision practice is robust and ensures that wellbeing action planning is front and centre of our discussions with the workforce.

In the event of a change in an employee's health, in accordance with our sickness absence policy, we work with occupational health and the individual to establish whether this constitutes a disability and in the event it did, we would continue to work with them to make every reasonable effort to sustain ongoing employment. We have good rehabilitation practices in place to support those with substantial health issues to return to employment as early as possible.

Employee communication and engagement is key to the success of the Group. Through good local management and our communications team, we ensure that all employees are kept informed about the charity's strategy, objectives and performance, as well as day-to-day news and events. Regular information about the organisation is available through newsletters, online resources, team meetings and management briefings. All employees are encouraged to give their views and opinions on strategy and performance. As well as local mechanisms to get in touch, employees can contact the Executive Management Team direct via email or by joining one of our regular virtual meetings with EMT members.

Our learning and development programme meets the standards and requirements set out by Skills for Care, the workforce development body for adult social care in England. The endorsement is a trusted quality mark only awarded to the best learning and development providers within the social care sector. Avenues has held this accreditation for a number of years now and were most recently reaccredited in January 2023. All of our managers undergo a specially designed induction and a Leadership and Management Academy that supports them to be effective leaders and managers. Training is free to our employees and freely available to them to attend through the publication of extensive quarterly training calendars.

Recognition of our workforce and their skilled and dedicated support to vulnerable people is key and is underpinned by our system of local monthly employee of the month awards which across the course of the year culminate in an annual awards ceremony.

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

##### **STATEMENT ON EMPLOYMENT OF DISABLED PERSONS**

###### **Commitment to Diversity and Inclusion**

Avenues is committed to promoting diversity and inclusion across all areas of its work. We believe that a diverse workforce enriches our organisation and enhances our ability to serve the community effectively. In line with this commitment, we actively promote equality of opportunity for all, including those with disabilities.

###### **Employment Practices**

We ensure that our recruitment processes are inclusive and accessible to disabled candidates. We make reasonable adjustments throughout the recruitment process, ensuring that disabled applicants can compete on equal terms.

For existing employees who become disabled, Avenues is committed to supporting their continued employment by making reasonable adjustments to their work environment, duties, or role where necessary. This may include adjustments such as modified equipment, flexible working arrangements, or additional support.

###### **Training and Development**

Avenues provides training to all employees, including those with disabilities, to ensure they have the skills and opportunities to develop in their roles. We regularly review our training programs to ensure they meet the needs of our disabled employees and support their career progression within the organization.

###### **Accessibility and Reasonable Adjustments**

We regularly assess the accessibility of our workplace and the services we provide to ensure they meet the needs of our disabled employees and people we support. Reasonable adjustments are made as required to remove barriers to participation and employment, and we consult with employees on the adjustments they may need to succeed in their roles.

###### **Monitoring and Reporting**

We monitor the effectiveness of our policies and practices relating to the employment of disabled persons and regularly review our performance in this area. This includes tracking the number of disabled employees, the types of adjustments made, and employee satisfaction levels. The findings are reported to senior management and used to inform future improvements.

###### **Anti-Discrimination**

Avenues is committed to preventing discrimination against disabled employees and job applicants. We have clear policies in place that prohibit discrimination, harassment, and victimization on the grounds of disability, and we take any such incidents seriously, ensuring they are investigated and addressed promptly.

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

##### **ENVIRONMENTAL**

We believe that safeguarding our environment is not just a responsibility but an urgent necessity. Autism Hampshire is committed to reducing our carbon footprint, promoting eco-friendly practices and supporting initiatives that protect and preserve our natural resources. By working with our partners and stakeholders, we are on a journey to implement sustainable strategies that contribute to a cleaner, greener and more resilient world.

We are working to reduce the harmful impact on the environment we work in. As a provider of care services much of what we do is through people working with other people but we are also an active user of resources:

- We use gas, electricity and water across our accommodation and offices
- We manage transport for the people we support, either via publicly available networks, or use of vehicles to provide mobility services
- Many of our colleagues travel to and from work
- We have to maintain records of our work

To minimise our carbon footprint, we are committed to reducing the use of natural resources including our reliance on fossil fuels. We have already:

- Introduced new ways of working to reduce the need for many staff to travel to work every day. Offices are promoted as areas of collaboration rather than attendance.
- Introduced technology that reduces our use of paper & printing. Our Care & Support services use handheld devices to record activity, this not only means we no longer have to maintain and retain paper files, but also provides more responsive care to the people we support.
- Encouraged service activities to use public forms of transport where ever possible. We recognise that for some people their needs are such they will always need their own transport, and we will help them to find the least environmentally harmful ways of doing this.
- Actively took part in recycling initiatives in our schemes and work places, as well as promoting energy consciousness across all of what we do.

Over the next five years we will:

- Continue to invest in improvements to ensure the insulation and energy efficiency in our Buildings.
- We continue to keep these measures under review, introducing new initiatives and building on the work we already do. In doing so we will reduce our use of carbon reduction and create more environmentally sustainable ways of working.

##### **GOVERNANCE**

Transparency is the cornerstone of our governance. We hold ourselves accountable to the highest standards of governance, adhering to ethical practices and ensuring the responsible allocation of resources. We embrace openness in our decision making processes, fostering trust and confidence

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

among our stakeholders.

#### **Legal Structure**

Autism Hampshire is a charitable company limited by guarantee, incorporated 28 March 1983 and registered as a charity on 30 November 1983. The company was established under a Memorandum of Association, which details the objects and powers of the charitable company, and it is governed under its Articles of Association as amended (the latest amendment was dated 1 November 2023 on the merger with The Avenues Trust Group). Being limited by guarantee, the company has no authorised or issued share capital. The liability of each member is limited to a contribution (not exceeding £1) to the company assets if it should be wound up while they are a member or within one year after they cease to be a member, for payment of the company's debts and liabilities contracted before they cease to be a member and the costs, charges and expense of winding up.

Autism Hampshire became a subsidiary of The Avenues Trust Group, which is a registered charity and constituted as a company limited by guarantee, on 1 November 2023. See page 3 for further information.

The Avenues Trust Group is the sole member of Autism Hampshire. This change was affected and agreed at an Extraordinary General Meeting held in November 2023 where the Autism Hampshire constitution was updated to reflect the changes.

Autism Hampshire has made qualifying third-party indemnity provisions for the benefit of its trustees. The cost of this in relation to Trustees who stood down on 31 October 2024 is £705, and the cost for all Avenues Group ongoing Trustees is £5,712, of which Autism Hampshire will pick up its share.

#### **Board Structure**

The Avenues Group Boards agreed to operate an overlapping board governance structure. The overlapping board structure involves all the entities within the Group sharing a core group of trustees common to all the Boards (the majority of whom are non-executive) with a small number of independent trustees who sit on one but not any of the other Boards. This way of operating provides for efficiency but also the effectiveness of our governance. It increases the speed of our decision making, streamlines information flows and improves clarity regarding accountabilities.

The organisation has a wholly owned subsidiary – Hampshire Autistic Services Ltd (formerly Autism Hampshire Ltd) which remains a dormant company, having never traded. The investment in this company is one ordinary £1 share.

The Board members are set out on Page 3.

The Group Board meets five to six times per year and more frequently if required and is responsible for determining the strategy of the organisation and for ensuring successful operational performance, in line with the expectations of stakeholders.

The Avenues Group has five committees which discuss the business of the whole Group. The committees are:

- Audit & Risk
- Finance
- People, Culture and Reward (PCR)
- Quality, Local Focus and Engagement (QLE)
- Digital & IT

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

Committees report directly to all the Boards with the Avenues Group.

The **Audit & Risk Committee**, in line with good governance principles, is expected to bring a further degree of detachment from the Board's responsibilities in discharging its distinctive duties. The committee oversees all systems, controls and processes that may have an impact on the ability to meet our aims.

The **Finance Committee** provides an additional layer of oversight regarding any financial matters that may have a significant impact on the charity.

The **People, Culture and Reward Committee (PCR)** provides assurance that the Group has an effective People and Pay Strategy in place, promoting an effective, high performing and diverse workforce. The committee also oversees issues relating to the remuneration of staff, with specific responsibility for making recommendations to the Boards regarding the Group Remuneration Policy and the Executive Management Team's remuneration.

The **Quality, Local Focus and Engagement Committee (QLE)** provides assurance regarding the quality of our services and the engagement of the people we support across the organisation. This committee was introduced to provide assurance to the board(s) regarding the operational delivery of quality support. Our aspiration is that the support we provide enables people to maximize their independence and opportunities whilst keeping them safe. The committee will also find the best way to engage with all stakeholders within particular regions, ensuring their voices are heard so they are involved in the setting of the organisation's goals, quality and culture.

The **Digital & IT Committee** is still in its formation stage but has been put in place to bring a greater degree of engagement in our digital strategy, priorities, spend, delivery and direction so that digital interests are adequately represented at the Group Boards and to enable assurance on technology delivery and digital priorities.

In addition to our committees, we have also introduced Special Interest Groups for specific organisation wide projects. These are task and finish groups which oversee projects that are integral to the delivery of the strategic plan set by the board. Each Special Interest Group includes trustees as members. This year Special Interest Groups includes Integration, Community Services and Fundraising.

#### **The Charity Governance Code**

The Avenues Group recognises the importance of good governance and uses the Charity Governance Code to inform any reviews and changes to all governance policies.

All trustees are made aware upon appointment of their responsibilities under the Code.

In our efforts to strive to be the best we can be in governance we have used the Code to undertake board and trustee appraisals, making sure that the principles of our appraisal tools are based on and support the guidelines and recommendations outlined in the Code.

All of our trustees are selected in a manner consistent with the organisation's recruitment, diversity and equality policies, ensuring that the selection process is both time and cost effective. After the successful recruitment campaign in 2021 to improve the diversity of the Board, Avenues Trust Group has continue with the practice. We plan to recruit three new trustees in 2024/5 to expand our board diversity.

Our non-executive trustees serve a period of four years, with an option to extend for a further five years. In addition to making direct approaches to suitable candidates Avenues may advertise for trustees

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

through notice boards, network recruitment or in the media. When a recruitment need is identified the

Head of Governance will work with the board or committee to carry out a skills audit before a recruitment campaign begins.

Policies and procedures are in place for the induction and training of new trustees. Training needs are continuously identified through board/committee discussions and surveys and board and trustee appraisals. When a training need is identified we organise and this can be delivered online, internally or through externally facilitated training sessions.

#### **How we work with our stakeholders**

##### ***Family Matters Group***

Avenues are continually looking for ways to improve the support we provide and are keen to develop greater involvement in what we do from the families, carers and friends involved in the lives of the people we support. Last year we started our **Family Matters Group**.

The aim of the Family Matters Group is to provide a real voice for families, carers and friends in the work that we do, ensuring that our practices, policies, procedures and initiatives have their involvement.

The Family Matters Group has an independent chair and provides a forum which allows communication and transparency between us and the parents and advocates of the people we support.

The Group's role is to:

- Consider and comment on the support we provide and the way in which we provide it;
- Help us develop this support so that family contribution becomes core to what we do;
- Offer advice and guidance regarding specific initiatives and projects aimed at improving how we work with families, carers and friends;
- Develop ways for families, carers and friends to have their voice heard by the Board of Avenues, the Executive Team and the Senior Leadership Group; and
- Provide a "safe space" for confidential discussion and sharing.

##### ***Local Engagement Group***

There is a local engagement group in Autism Hampshire. It is made up of people we support and is supported by one of our team from the Quality Assurance and Practise team. The group is newly established, and members will chair the meetings.

The purpose of the group is to:

- Provide a forum of discussion for groups of people we support;
- Share community engagement opportunities within their local community;
- Review policies, procedures, projects and communications; and
- Ensure that the views and suggestions of people we support with lived experience are clearly communicated to the Quality and Local Engagement Committee, Executive Management Teams and Board of Trustees.

The group is newly formed and one of the first tasks is recruiting Quality Checkers. These are people we support who use Avenues Services who will support our Quality Audit Team

Future work includes working with our Communications team to design the new website, reviewing easy read information, policies and procedures, Interviewing trustees and Senior Managers, becoming members of the co-production panel and becoming quality checkers. Regular agenda items include local community activities, checking easy read documents, having guest speakers and talking about what Avenues is doing.

##### ***Data Protection Compliance***

We believe that everyone has rights with regard to how their personal information is handled. Complying with Data Protection Law ensures people can trust us to use their data fairly and responsibly. Safety and

## AUTISM HAMPSHIRE

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDING 31 MARCH 2024

providing quality services is at the heart of everything we do. It is very important to us that we keep all personal information that we hold safe.

The Avenues Group Boards have continued to oversee our compliance with UK data Protection Laws and GDPR. Avenues has always taken data protection seriously and we continue to strengthen our policies and procedures to ensure that the protection of people's information remains a high priority. Data Protection compliance is reported directly to the Audit and Risk Committee.

#### Strategy

The strategic direction of Autism Hampshire is set within the context of the overall Avenues Group strategy as a whole. Our strategy for 2021-25, 'Building Better Lives Together', will mean we are able to continue to provide our unique support for the long term; and offer it to more people, in more places

#### Risk management

The Boards of the Avenues Group operate a formal risk management process and risk register, which involves continuous review of the risks identified and those emerging, their potential impact and means of mitigation. The risk register is reviewed by the group Audit and Risk Committee, which, in turn, reports on risk to the Avenues Group Boards on a quarterly basis.

The key risks identified for 2023/24 were:

1. **Financial Sustainability:** Our financial margins continue to be scrutinised by our funders and remain under pressure. The failure to provide a solution or plan for Social Care, this raises risks for us around future funding from central and local government.
2. **Growth & Development:** We need to grow in order to remain financially sustainable and to flourish organisationally. Poor growth will lead to decline of the organisation in financial and operational terms, potentially making it unviable and our future sustainability will be threatened if we do not realise our growth plans.
3. **Reputational:** Our future relies heavily on our reputation with our stakeholders which include CQC, our employees, the people we support and their families and our commissioners. In order to maintain a good reputation we must continue to provide quality support and listen to what our stakeholders need.
4. **People:** Our people are our most important asset and internal in-efficiency, workforce development, pay and reward will impact on our future resilience. The external labour market for quality support workers is proving very challenging for all social care providers
5. **External:** External threats out of our control have the ability to effect other risks. This includes legislative rulings which will potentially impact on our financial or reputational position if we don't mitigate or comply.

All necessary measures have been taken to mitigate these risks and they are continually monitored by management, Committees and the Board.

#### Our Services - Achievements and Performance

##### Regulated Services – Residential Care Homes and Supported Living

Following an extensive market analysis and prior discussions, Autism Hampshire underwent a merger with The Avenues Trust Group in November 2023. This merger has strengthened the position of our regulated services by providing enhanced support functions from the group. The merger has also facilitated the identification of key synergies, ensuring the organisation achieves greater sustainability and resilience in the increasingly challenging state funding environment.

## AUTISM HAMPSHIRE

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDING 31 MARCH 2024

In preparation for the merger, we reviewed our CQC registration and implemented geographically split locations. The increase in registered locations has significantly reduced the risk associated with CQC ratings for our Supported Living services. This strategic move ensures that individual service inspections do not adversely affect the overall rating.

In alignment with our commissioners' expectations and objectives, we have closed the remaining residential care homes. Supported Living is now the best practice approach for delivering support within the social care sector. By removing residential services from our portfolio, we continue to provide modern, individualised support, and mitigate the risk associated with the declining inflationary uplifts for residential services.

The last quarter of the financial year involved extensive auditing activity by Avenues Group to establish the baseline quality and safety of all services and identify any areas for improvement. The audit results were positive, providing the group board of trustees with additional reassurance regarding the quality of service provision across all regulated services operated by Autism Hampshire, especially as the newly created locations remain unrated by the regulator and are awaiting their first inspection.

#### Information, Advice and Guidance (IAG)

Commissioned through numerous contracts covering most of Hampshire and Southampton, the IAG service support Adults and Children, pre; post; and mid Autism diagnosis assessment pathway. Covering a telephone helpline, attending appointments face to face and over the phone to provide support and/or IAG.

The IAG team also facilitate the management of a building in Southampton known as "The Hub," where the team provide surgery style appointments with an IAG Officer as well as manage bookings for other charities and organisation who can offer complimentary support to the IAG clients.

The below figures show the number of people supported in each Tier from April 2023 – March 2024. The subject matter ranges across emotional support; diagnosis support; signposting as well as others.

Level of Enquiry		Number of Contacts Made
Tier 1	When a question can be answered through an email or call.	3,661
Tier 2	When an appointment is needed, or further research and guidance is required	687
Tier 3	Ongoing regular appointments with an IAG Officer	782
Grand Total		5,130 (contact to IAG)

*"Have helped me find my self understand myself and help me cope and try understand the world around me i would be lost with out my autism support officer"*

*"The officer was very understanding and helpful, she signposted me to information relevant to my query and to her colleague who offers support in my area. I feel much more equipped to deal with my concerns it what seems like a very lonely place to be, thanks again"*

# AUTISM HAMPSHIRE

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDING 31 MARCH 2024

#### Serendipity Community Groups

The Serendipity Social Groups are held across Hampshire and come in a variety of formats. Many are held as a safe space for Autistic adults with social and peer aspects at the forefront and occur regularly such as fortnightly or weekly. Others have a more specific interest or theme such as “Drama and Role Play to support Life Skills” and Art Therapy. Serendipity also facilitate masterclasses, in specific topic areas and usually in partnership with other charities such as “Macmillan, supporting Autistic people through cancer treatment” and “#RU supporting Autistic people with understanding gender and sexuality”. Other examples include “Applying for PIP” or “Support to request reasonable adjustments in the workplace”. Partnership development a significant aspect of the work, for example, currently a plan is being formulated to coproduce some Autism Training for the Hampshire Breastfeeding Network and Post Natal Support Groups and subsequently facilitate Serendipity Groups for New Mums. Serendipity is 100% funded through fundraising, with the majority of this being a 3-year Big Lottery grant for £250k which ends March 2025. Coordinators are currently working towards ensuring the growth and development of the groups in line with National Lottery Community Fund KPI's.

<b>KPIs April 2023 – March 2024</b>	<b>Community Groups</b>	<b>Online Groups</b>	<b>Workshops</b>	<b>Skills Groups</b>
Total number of groups running	11	2	N/A	5
Online / face-to-face	In person	Online	Both	In person
Frequency of group meetings	2x month	2x month	Monthly	Monthly
Capacity per group per session(spaces)	16	20	25	20
Total capacity per month (spaces)	352	80	25	100
Total capacity per year (spaces)	4,224	960	300	1,200

‘I currently attend the Winchester Craft Group and absolutely love it. It’s one of the only times I socialise and I find it so comforting. It’s been a huge part of my life. Thank you so much for everything serendipity does.’

‘I live in the New Forest, it’s not easy access to other groups especially via public transport for me, so the online women's group is ideal. It’s an easy-going atmosphere online.’

#### University Mentoring

The Specialist Mentoring Service is funded by the Department for Education whom provides an allocation of funding to any student at the University of Portsmouth identified to have a mental health diagnosis and/or Autism Diagnosis. Throughout the duration of their course, the student will be allocated a number of hours to access 1:1 sessions with one of our mentors. The student will receive support on a variety of things including time management; managing overwhelm techniques; support to request reasonable adjustments. The mentors do not offer course topic specific support.

## AUTISM HAMPSHIRE

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDING 31 MARCH 2024

There are currently 162 students receiving mentoring sessions, 86 of whom are referrals made between 2020 and 2023 (academic years) which shows that students carry on accessing the mentors year on year, not just in the first year.

STUDENTS <b>ACCESSED</b> YTD	
ASDAC 23-24	22
SFE 23-24	50
OTHER 23-24	4
<b>TOTAL 23-24</b>	<b>76</b>
% of (102) referrals that actually accessed session	74%

“The sessions have encouraged me to look at circumstances for various problems, from a different and varied perspective, helping me to find solutions.”

“Mentor is always very approachable, listens to my concerns and helps me find suitable and realistic ways forward.”

#### CPD Accredited Training and Consultancy

The External Training team provide and deliver Autism Awareness Training through 5 separate contracts, commissioned to support Parents; Schools; Adults in Southampton and Autistic Individuals in Hampshire. As well as to deliver Autism Awareness Training and Capable Environment Assessments on a consultancy basis to organisations; businesses; charities and individuals.

The training content has been written by the External Train Team and has CPD Accreditation. Autism training delivered by Autistic People is our unique selling point and has been referenced in feedback as being the difference to other Autism training widely available. Our training for the last financial year reached a large number of people and feedback was positive.

Course type	Course Schedule	Number of people booked on the course
Parents	3 hours x once every 2 weeks For 12 weeks	599
Schools	2 hours x once a week For 6 weeks	181
Adults	3 hours x once a month For 6 months	22

“Learning more about the sensory aspect and impacts and how to reduce these which helps make my daughter’s life more bearable and easier for her to tolerate. Also learning about PDA which has been a revelation for us and the less we ask of our daughter the more she is able to achieve and cope with”

“My relationship with my daughter has improved significantly, our home life is so much calmer, more enjoyable and less of a battle zone especially around meal times. It has also given me the confidence to ask for more support at school for my daughter which has helped with her anxiety at school.”

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

##### **Experts by Experience (EBE)**

Autism Hampshire's Experts by Experience Forum continues to support the charity with strategic support and advice. The forum is made up of autistic people with a variety of backgrounds and experience, both internal autistic staff members and external individuals. The forum is chaired by one of the Service Managers in the Community Services Team.

The panel meet online once per month unless there is no specific agenda for the month then it will postpone the meeting to the following month.

The purpose of the group is to:

- Provide a forum of discussion for new ideas and projects.
- Hear updates from all members around initiatives they are involved in outside of EBE.
- Share community engagement opportunities that the charity are aware of and for the Chair to provide updates on the wider organisation.
- Review Marketing to ensure that language is current.
- Review research requests and decide as a group which are appropriate for sign off at SMT level before any external research is supported.

This year the group have advised on how funding from Hampshire County Council could be utilised and supported with co-producing the Hub Pilot in Southampton through sensory walks and a discussion around the branding. The EBE members were actively involved in Autism Acceptance week by sharing their stories and being involved in a Facebook Live Q&A led by our senior specialist trainer who is also an EBE member.

At this time EBE is being reviewed to ensure that the forum's expertise are being utilised efficiently and appropriately. A discussion will take place with the forum in June to get their views and collaborate on how to best use their expertise going forward.

##### **Fundraising and Retail**

The organisation charges fees for regulated services, training and mentoring services, paid by local authority contracts, grants and personal budgets. In setting and negotiating fees, the Trustees aim to achieve full cost recovery for these services. This statutory income is complemented by the activity of our charity fundraising department and retail operations.

##### **Fundraising**

Autism Hampshire raises funds to support autistic people through community projects that are not funded through local authority contracts, such as our Serendipity Groups programme. We were pleased to receive the second year of a three-year grant from the National Lottery Community Fund for our Serendipity Groups programme and have continued to make grant applications for new skills-based groups, as well as towards core costs for running the wider Serendipity programme. We are grateful for support from The Childwick Trust, Hampshire and Isle of Wight Charitable Fund, Barratt Foundation, Percy Bilton Charity, Co-op Local Community Fund, and the Southampton Charitable Trust.

Whilst the majority of our income arises from fees charged for services, the Trustees recognise the importance of both specific and general donations in assisting the development of our services. Funds are also raised to support core costs where required, as well as specialist equipment and sensory items for the people we support to use. Funds are raised through several income streams, including community and events, Trusts and grants, individual giving and corporate donations. The total raised

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

from donations, legacies and grants in 2023-24 was £155,403 (2022-23: £299,458), of which £111,071 was restricted (2022-23: £266,768).

We would like to thank all our funders, donors and supporters, including our London Marathon runners, who have raised funds for the charity.

#### **Retail**

Autism Hampshire continues to run a charity shop in Fareham. Retail income has continued to increase as we have built relationships with the local community and developed our offering. Sales for 2023-2024 were as follows:

Sale of donated goods - shop	84,256
Sale of donated goods - online	31,328
Sale of new goods	1,326
Recycling income	4,158
	<b>121,068</b>

The shop is supported by two employees – a Shop Manager and an Assistant Manager – as well as a number of volunteers, without whom the shop could not operate. The volunteers support the general day-to-day running of the shop as well as online selling through Ebay.

#### **Organisational Partnerships**

Autism Hampshire and its senior management team continue to contribute to local and national strategy through partnering with organisations such as the Autism Alliance, Hampshire Autism Board and Portsmouth Autism Community Forum.

The Autism Alliance seeks to provide networking, autism practice development and to influence local, regional and national autism related policy development and implementation.

Additionally, our Community Services teams have developed strong links to local organisations and charities, such as Solent Mind, Leonard Cheshire, MAST Mayflower Studios and Southampton City Farm. We continue to seek partnerships with local organisations, providers and charities to support our community development and ensure we are delivering services that autistic people want.

#### **Opportunities for Growth**

A key strength and definitive characteristic of the charity is its specialist knowledge and experience in autism. Whilst the training team deliver specialist training to in-house staff and as part of local authority contracts, an important area for growth will be the expansion of training and consultancy services to employers, educational establishments and other organisations. This will support the strategic aim to help employers in the Hampshire area to embrace neurodiversity, providing more and better opportunities for autistic people and others with neurodivergence.

The charity's shop has had a very successful year. Locations for a second shop are being considered, along with plans to maximise the funds that can be generated through online sales.

We aim to continue building on our relationships with key commissioning partners, such as local authorities and the Hampshire and Isle of Wight Integrated Care Board.

In common with the rest of the social care sector, Autism Hampshire has experienced pressures on both income, as local authority budgets are squeezed, and high inflationary pressures on costs,

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

especially staff salaries. The Regulated Services department has been subject to extensive review from both quality and financial perspectives, with a view to ensuring all the packages of support we provide are financially sustainable, that they provide the right opportunities for the people we support and that our staff are fairly remunerated for their excellent work. In some cases, this involves closing services that no longer meet the needs of those we serve and working with care managers to transition them to more appropriate services.

Within Community Services, some funding for contracts to provide information, advice and guidance has been reduced from April 2023 as local authorities seek alternative delivery methods. This has also resulted in reviews to ensure that Autism Hampshire's contractual obligations can continue to be met and that the costs of providing services fit within the envelope of funding provided. The charity is grateful for the support of commissioners in Hampshire who continue to engage positively and support the organisation through this process.

#### **Longer Term Sustainability**

Following a thorough organisational review of Autism Hampshire during 22/23, our board of Trustees agreed that the best way of securing the future for our services and the people we support would be to seek a merger partner.

We followed a thorough process to find the right partner and following extensive discussions, we selected Avenues Group as our merger partner of choice. We chose Avenues Group as a merger partner for its shared values, commitment to quality and expertise in supporting people's lives and careers.

Following a due diligence process and a subsequent merger on 1 November 2023, Autism Hampshire became part of Avenues Group.

Avenues Group is a specialist charity provider of supported living, residential care and outreach services for people with autism, learning disabilities and complex needs. They work across Hampshire, Hertfordshire, Surrey, London, Kent, Sussex, Essex, Suffolk, Cambridgeshire and Shropshire. Avenues Group believe that everyone should have the opportunity to be an active citizen and engaged in the community where they live.

In joining Avenues Group, Autism Hampshire will gain greater financial stability, access to resources, opportunities and skills. This will allow us to further develop our specialist services for the people we support. Avenues Groups' sector-leading training and wide-ranging operational experience will benefit both those who are supported and employed by Autism Hampshire.

We have already begun to see these benefits and are currently in a period of integration which is being carefully managed by a project group and overseen by the integration committee. We have set up special interest groups to focus on improving our specialist community services and fundraising activity.

Through bringing together strengths from both Autism Hampshire and Avenues Group, we will grow our services for the people we support. Together, we want to create a better future for autistic people in Hampshire and beyond.

## AUTISM HAMPSHIRE

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDING 31 MARCH 2024

##### Financial Results for the Year Ended 31 March 2024

2023-24 has continued to be a challenging year, with the operating deficit being mitigated to some extent through the sale of properties:

	<b>2023-24</b>	<b>2022-23</b>
Operating Income	6,689,895	6,909,701
Expenditure	7,468,423	7,772,753
Operating Deficit	(778,528)	(863,052)
Proceeds from Sale of Property	283,388	625,842
Deficit after Sale of Property	(495,140)	(237,210)

The financial position for the last few years has been supported by the sale of properties as we transform the service model from residential to supported living. The merger decision was a response to ongoing financial challenges in the sector and the benefits of economies of scale are already beginning to be realised.

Autism Hampshire has set a deficit budget for 2024/25. However, as a result of cost savings planned through the integration there will be a break-even / small surplus by March 2025. The delivery of these will be monitored through the Integration Committee.

The change in deficit from prior year resulted from a reduction in income (220k), a reduction in profit on sale of fixed assets (£342k), offset by a reduction in expenditure (£304k).

Within this Grant income reduced by 60% as local authority grants received in 22-23 were not repeated. Community Partnerships income also saw a reduction, relating to reduced activity in External Training and changes in Information, Advice and Guidance contracts.

The reduction in expenditure resulted from reductions in agency costs (partially offset by an increase in staff costs), and reductions in non-staff costs, particularly relating to property (electricity, repairs, depreciation), consultancy and recruitment expenses.

Total reserves at 31 March 2024 were £1,695,007, of which £47,586 were restricted and £1,647,421 unrestricted. The statement of cashflows shows a net cash decrease of £573,851 (2022-23: decrease of £303,655), reflecting the deficit for the year, offset by receipts from the sale of property assets in both years.

##### Principal Risks and Uncertainties

As the charity's principal funding sources are Local Authorities, there is a risk that ongoing financial constraints in the public sector affects our ability to ensure that each service is financially sustainable in its own right, whilst maintaining the high quality of services we aim to deliver, and the people we support deserve.

In 2023-24 we have faced additional challenges from wage inflation, the cost of living crisis and worsening recruitment and retention difficulties in the sector.

These risks have been managed by regularly reviewing each service and identifying any changes that may be required to make them financially sustainable. Profits from sale of fixed assets as we transform our services to the Supported Living model have also supported the charity's activities in the short term.

As a result of the merger plans are in place to address the underlying deficit and achieve financial sustainability. Plans include savings from a review of the operating model and management structure;

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

change in procurement of relief and agency staffing; review of community services; and economies of scale in procurement.

#### **Factors likely to affect future financial performance or position**

The issues noted above are likely to continue into future periods, with continuing inflation and increases in National Living Wage/Minimum Wage causing challenges for the ongoing provision of services. The level of uplifts received from commissioners will be key to the 2024-25 position.

#### **Investments Policy**

The Trustees review and determine the strategy, policy and management of any investments held and adopt a cautious approach to investment. The charity currently holds no equity investments. It is intended to review the management of cash reserves at a Group level.

#### **Reserves Policy**

The reserves policy is established at a Group level and is used to ensure that Avenues Group reserves should be sufficient to mitigate against any significant organisational risks and as such the Boards have concluded a target for Group free reserves of £1.5m. Autism Hampshire had reserves of £1.7m as at 31 March 2024 comprising:

Amount of total funds held: £1,695,707.

Amount of restricted funds: £47,586.

Amount that can only be realised by disposing of tangible fixed assets: £735,190.

Free reserves at 31 March 2024: £912,931

Autism Hampshire are a significant contributor to the Group target, although the Group remain below the set target.

Work is ongoing to ensure financial sustainability. The merger and subsequent economies of scale have begun to deliver savings.

#### **Going Concern**

The financial statements have been prepared on a going concern basis and the position on going concern ultimately rests with the Group. As mentioned above, Autism Hampshire has set a deficit budget for 2024/25, with cost savings planned through the integration bringing this to a break-even / small surplus by March 2025.

Working capital requirements are covered at a Group level. The Avenues Group operates a cash pooling arrangement across the group to service working capital requirements.

The pension scheme deficit is for the long term and therefore has no significant bearing on the going concern assessment for Autism Hampshire.

The Trustees believe it is appropriate to prepare the accounts on a going concern basis and that there are no material uncertainties around this.

## **AUTISM HAMPSHIRE**

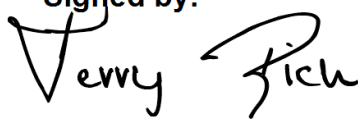
### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

##### **Future Plans Autism Hampshire**

- To complete the integration with Avenues Group and ensure the scope of the Integration Group is met.
- We are committed to growing the autism specialism through the Community Services and have set up a Special interest group to focus on the review and support future development of this service. This includes responding to opportunities for contract growth, for example through delivery of Oliver McGowan training in Hampshire.
- To continue to seek opportunities in areas where we do not currently work to promote the work of Avenues.
- To minimize voids and work closely with referrers when a void placement occurs.
- To maximise opportunities for growth via suitable tender submission for framework as they become available.
- To work closely with all funding bodies to ensure ongoing financial viability of all services and continuity of quality support provision.
- To ensure that we continuously monitor the quality of our support to ensure that we are helping people to live a good life
- To continue to build upon the success of our Active Support rollout
- To achieve as a minimum 'Good' and 'Outstanding' reports from future CQC inspections
- To listen to and respond to feedback from people we support, their families and our staff that can help us improve what we do
- To continue to retain our skilled and dedicated colleagues and recruit new staff who share our vision and values

The Annual Report of the Trustees and Directors is approved by the Board of Trustees in their capacity as the directors and signed on its behalf by:

**Signed by:**  
  
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Terry Rich, Chair

Date: 22 October 2024

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

##### **Statement of Trustees' Responsibilities**

The Trustees (who are also Directors of Autism Hampshire for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

##### **Statement as to disclosure to our auditors**

In so far as the Trustees are aware at the time of approving our annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information.

##### **Equality and diversity**

Autism Hampshire values and aims to support equality and diversity regardless of age, gender, race, disability, religion/belief, and sexual orientation. We recognise that our success depends upon our people. We further recognise that capitalising upon what is unique about individuals and drawing upon their different perspectives and experiences adds value to the way we deliver our services. These aims are delivered through our Equal Opportunities, Equality & Diversity, Anti-Discrimination, Anti Bullying & Harassment, Recruitment and Training & Development Policies and Procedures. Where possible we shall strive to make appropriate adjustments to the workplace to support people to achieve their work potential.

The organisation is committed to ensuring that it continually develops and supports a culture of effective communication and that all staff have an equal opportunity to contribute. This is achieved through our internal communication policies and procedures.

## **AUTISM HAMPSHIRE**

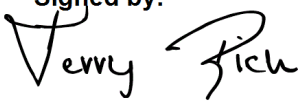
### **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDING 31 MARCH 2024**

#### **Small companies exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

By order of the Board

Signed by:  
  
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Terry Rich, Chair

Date: 22 October 2024

## **AUTISM HAMPSHIRE**

### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE MEMBERS OF AUTISM HAMPSHIRE**

##### **Opinion**

We have audited the financial statements of Autism Hampshire (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities (including Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### **Basis for opinion**

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

##### **Conclusions relating to going concern**

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

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

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

##### **Other information**

The other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **AUTISM HAMPSHIRE**

### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE MEMBERS OF AUTISM HAMPSHIRE**

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 Report of the Trustees, which includes the Directors' Report and the Strategic 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 and the Strategic Report included within the Report of the Trustees have been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' responsibilities set out on page 14 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

## **AUTISM HAMPSHIRE**

### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE MEMBERS OF AUTISM HAMPSHIRE**

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

#### **The extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework that the charitable company operates in and how the charitable company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charitable company's governing document, Charities (Protection and Social Investment) Act 2016 and tax legislation. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Report of the Trustees, remaining alert to new or unusual transactions which may not be in accordance with the governing documents and inspecting correspondence with tax authorities.

## AUTISM HAMPSHIRE

### INDEPENDENT AUDITOR'S REPORT

#### TO THE MEMBERS OF AUTISM HAMPSHIRE

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to the charitable company's operating license, the Care Act 2014, Care Quality Commission regulations, health and safety regulations and the UK General Data Protection Regulations (UK GDPR). We performed audit procedures to inquire of management and those charged with governance whether the charitable company is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls and revenue recognition as the areas where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates applied throughout the financial statements and testing of revenue cut off around the year end.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Signed by:**  
  
6AD6382A8533474...

HANNAH CATCHPOOL (Senior Statutory Auditor)  
For and on behalf of RSM UK AUDIT LLP, Statutory Auditor  
Chartered Accountants  
25 Farringdon Street  
London, EC4A 4AB

Date: 19 November 2024

**AUTISM HAMPSHIRE****STATEMENT OF FINANCIAL ACTIVITIES****(Including Income and Expenditure Account)****FOR THE YEAR ENDING 31 MARCH 2024**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted funds £</b>	<b>Total Funds 2023-24 £</b>	<b>Total Funds 2022-23 £</b>
<b>Income and endowments from:</b>					
Donations and legacies	3	44,332	4,099	48,431	34,669
Grants	3	0	106,972	106,972	264,789
Charitable activities:		0	0	0	0
<i>Adult Services</i>	4	6,020,408	0	6,020,408	6,000,274
<i>Community Partnerships</i>	4	364,115	0	364,115	473,994
Other trading activities	5	138,367	0	138,367	131,193
Investments	6	11,602	0	11,602	4,782
Gains on disposal of fixed assets		283,388	0	283,388	625,842
<b>Total income</b>		<b>6,862,212</b>	<b>111,071</b>	<b>6,973,283</b>	<b>7,535,543</b>
<b>Expenditure on:</b>					
Raising funds	7, 9	144,867	0	144,867	187,300
Charitable activities:	8, 9				
<i>Adult Services</i>		6,644,067	630	6,644,697	6,997,663
<i>Community Partnerships</i>		486,952	191,907	678,859	587,790
<b>Total expenditure</b>		<b>7,275,886</b>	<b>192,537</b>	<b>7,468,423</b>	<b>7,772,753</b>
<b>Net expenditure for the year</b>		<b>(413,674)</b>	<b>(81,466)</b>	<b>(495,140)</b>	<b>(237,210)</b>
<b>Transfers between funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds after transfers</b>		<b>(413,674)</b>	<b>(81,466)</b>	<b>(495,140)</b>	<b>(237,210)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		2,061,095	129,052	2,190,147	2,427,357
<b>Total funds carried forward</b>		<b>1,647,421</b>	<b>47,586</b>	<b>1,695,007</b>	<b>2,190,147</b>

The statement of financial activities includes all gains and losses recognised in year, and all income and expenditure derive from continuing activities.

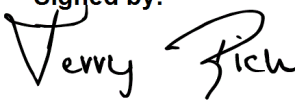
The deficit for the year for Companies Act purposes is £495,140 (2022-23: deficit of £237,210).

The notes on pages 33 to 46 form part of these financial statements.

**AUTISM HAMPSHIRE****BALANCE SHEET****FOR THE YEAR ENDING 31 MARCH 2024**

	<u>Note</u>	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	13	735,190	1,426,962
<b>Current assets</b>			
Debtors	14	1,452,593	801,572
Cash at bank and in hand		49,389	623,240
<b>Total current assets</b>		<u>1,501,982</u>	<u>1,424,812</u>
<b>Liabilities</b>			
Creditors falling due within one year	15	(542,165)	(661,627)
<b>Net current assets</b>		<u>959,817</u>	<u>763,185</u>
<b>Total assets less current liabilities</b>		<u>1,695,007</u>	<u>2,190,147</u>
<b>Total net assets</b>		<u><u>1,695,007</u></u>	<u><u>2,190,147</u></u>
<b>The funds of the charity:</b>			
Restricted funds	16	47,586	129,052
Unrestricted funds		1,647,421	2,061,095
<b>Total charity funds</b>		<u><u>1,695,007</u></u>	<u><u>2,190,147</u></u>

The financial statements of Autism Hampshire (registered number 01710300) were approved by the Board of Trustees and authorised for issue on 22 October 2024.

Signed by:  
  
 A47F8403F28949C...

Terry Rich, Chair  
 Date: 22 October 2024

The notes on pages 33 to 46 form part of these financial statements.

**AUTISM HAMPSHIRE****STATEMENT OF CASHFLOWS****FOR THE YEAR ENDING 31 MARCH 2024**

	<u>Note</u>	<b>Total Funds 2023-24 £</b>	<b>Total Funds 2022-23 £</b>
<b>Net cash (outflow) from operating activities</b>	1	<b>(1,505,008)</b>	<b>(1,065,269)</b>
<b>Cash flows from investing activities</b>			
Interest received		11,602	4,782
Purchase of tangible fixed assets		(10,180)	(11,185)
Proceeds from sale of tangible fixed assets		929,735	768,017
<b>Cash inflow from investing activities</b>		<b>931,157</b>	<b>761,614</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(573,851)</b>	<b>(303,655)</b>
Cash and cash equivalents at the beginning of the year		623,240	926,895
<b>Total cash and cash equivalents at the end of the year</b>	2	<b>49,389</b>	<b>623,240</b>

**AUTISM HAMPSHIRE****NOTES TO THE STATEMENT OF CASHFLOWS****FOR THE YEAR ENDING 31 MARCH 2024****Notes to the cash flow statement****1. Reconciliation of net expenditure to net cash flow generated from operating activities**

	<b>Total Funds 2023-24 £</b>	<b>Total Funds 2022-23 £</b>
<b>Net expenditure for the year</b>	<b>(495,140)</b>	<b>(237,210)</b>
<b>Adjustments for:</b>		
Interest receivable	(11,602)	(4,782)
Depreciation charge	55,605	83,479
(Profit) on disposal of tangible fixed assets	(283,388)	(625,842)
Increase in debtors	(651,021)	(343,431)
(Decrease) / Increase in creditors	(119,462)	62,517
<b>Net cash used in operating activities</b>	<b><u>(1,505,008)</u></b>	<b><u>(1,065,269)</u></b>

**2. Analysis of cash and cash equivalents**

	<b>Total Funds 2023-24 £</b>	<b>Total Funds 2022-23 £</b>
Cash at bank and in hand	49,389	623,240
<b>Total cash and cash equivalents</b>	<b><u>49,389</u></b>	<b><u>623,240</u></b>

## **AUTISM HAMPSHIRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

##### **1. Accounting policies**

###### **a) Basis of preparation**

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

The financial statements are prepared in Sterling which is the functional currency of the charitable company. Monetary amounts shown in these financial statements are rounded to the nearest £1.

The charity's properties are disclosed at net book value based on historical cost less any impairment charge where net book value exceeds market value.

###### **b) Preparation of accounts on a going concern basis**

The financial statements have been prepared on a going concern basis and the position on going concern ultimately rests with the Group.

Autism Hampshire, along with other providers in the sector, have faced a number of significant issues over the last 12 months. This has included an increased in National Living Wage beyond available funding which has had a significant financial impact. Robust response plans have been created and implemented and their positive impact is already evident.

Whilst continuing to operate in a sector facing significant challenges, the merger with Avenues Group on 1st November 2023 has allowed Autism Hampshire to gain greater financial stability. Autism Hampshire initially set a deficit budget for 2024/25, but with cost savings planned through the integration it is anticipated that it will break-even or achieve a small surplus by March 2025.

Autism Hampshire holds a number of long-term contracts and provides a high quality of service provision, along with a diverse portfolio across the community service function, which ensures continued success across the group in securing new contracts and retaining existing ones.

The merger between Avenues and Autism Hampshire brought an area of specialism for the Group and future financial sustainability for Autism Hampshire. The integration of the organisations has been managed by way of detailed plan overseen by a project group which is led by an EMT member and progress reported to Trustees of Autism Hampshire and the Group.

Post merger there has been a focus on recruitment and retention and lower dependency on agency staff and this focus will continue. To date, Avenues has restructured its recruitment and onboarding functions to better respond to the challenging environment and reduce the need for agency coverage, while developing a relationship with a neutral vendor of agencies to reduce the price per unit. This has been introduced at Autism Hampshire.

External cost pressures including insufficient Local Authority/ Integrated Care Boards (ICB) funding negatively impacts the financial sustainability of our services and the Group. Avenues has partnered with Access Social Care; a leading charity supporting organisations to receive a fair price for care and support services whilst routinely and proactively challenging funding packages that fall below a sustainable level. Where negotiations are not successful, contracts will be exited. Financial action plans are in place for every service that doesn't achieve full cost recovery.

## **AUTISM HAMPSHIRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

Fixed costs within Autism Hampshire have been reduced through the sourcing of a new, cost-effective office space. There are increased income opportunities for Autism Hampshire through its community services team who, by way of an example, have been commissioned to deliver Oliver McGowan training. Our increased business development focus on Autism Hampshire will ensure they benefit from the same economies of scale as other subsidiaries within the Group.

The Avenues Group operates a cash pooling arrangement across the group to service working capital requirements.

Whilst this is a challenging landscape, the Trustees are assured that the issues Avenues face are common among social care providers. Avenues has a wealth of skill and experience through its senior leadership teams, executive management team and its Trustees that enables the organisation to successfully navigate these challenges with agility as the Group has in the past. To this end, Trustees are confident of Autism Hampshire's success into the future and have no material uncertainty over its going concern.

All incoming resources and resources expended derive from continuing activities.

#### **c) Group financial statements**

Autism Hampshire has one wholly owned subsidiary company – Hampshire Autistic Services Ltd. The investment in this company is one ordinary £1 share. This company has not traded since incorporation. The Statement of Financial Activities and Balance Sheet present information about the charity as an individual undertaking and not as a group on the basis of materiality.

#### **d) Fund accounting**

##### *Unrestricted funds*

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

##### *Restricted funds*

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or which have been raised by the charity for specific purposes.

#### **e) Incoming resources**

All incoming resources are recognised when Autism Hampshire has entitlement to the funds, any performance related conditions attached to the item(s) of income has been met, it is probable that the income will be received, and the amount can be measured reliably. The exception being where grants receivable must be applied to future periods of expenditure or are contingent on future requirements being fulfilled. Performance related income invoiced in advance of the charity is deferred in the accounts until such time as the contract is fulfilled. Grants of a general nature have been included within donations and legacies whilst those performance-related grants that specify conditions have been included within charitable activities.

Donations are recognised in the SOFA when receivable. Donations are analysed between restricted donations, which may only be applied for a specific purpose, and unrestricted donations, which may be applied for any suitable purpose. Donated services and facilities are included at the value to the charitable company where this can be quantified and reliably measured.

Income from charitable activities comprises fees receivable in respect of core services provided by the organisation. Where fees are set at an annual rate and then billed to the relevant authorities in stages throughout the year, income has been brought into the statement of financial activities on the basis of a strict time apportionment over twelve months.

## **AUTISM HAMPSHIRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

Income from other trading activities includes lottery income administered by a third party and disclosed net of prize money, fees and commission, and shop income.

#### **f) Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to transfer resources. All costs have been directly attributed to one of the functional categories of resources in the SOFA.

The cost of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities comprises those costs incurred in delivering the core services of the organisation.

#### **g) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, facilities, personnel, IT and governance costs which support the charity's activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 9.

#### **h) Pension scheme**

The charity operates a defined contribution personal pension scheme which is available to all qualifying employees. The cost recognised in the accounts is equal to the contributions payable to the scheme in the accounting period. These pension costs are allocated across the relevant resources expended categories of the Statement of Financial Activities.

Autism Hampshire also participates in a defined benefit pension scheme for certain staff who have transferred to the charity under Transfer of Undertakings (Protection of Employment) (TUPE) regulations. This scheme is operated by the NHS and is unfunded. Contributions to this scheme, as advised by the scheme administrator, are charged to the Statement of Financial Activities as they fall due. The charity is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent basis and therefore as required by Section 28 of FRS102 accounts for its share as if it is a defined contribution scheme.

#### **i) Tangible fixed assets and depreciation**

It is the policy to capitalise all single fixed assets costing over £500 or where grouped together when assets are considered to be of a portable or desirable nature.

Freehold land is not depreciated.

Depreciation is provided on a straight-line basis for the following classes of assets:

#### **Asset category**

Buildings	2 – 2½%
Equipment	15 – 25%
Motor Vehicles	20%

#### **j) Value added tax**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## **AUTISM HAMPSHIRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

##### **k) Operating lease rentals**

Rentals payable under operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA over the period in which the cost is incurred.

##### **l) Financial instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. The measurement basis used for these instruments is detailed below.

##### **m) Debtors**

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

##### **n) Cash at bank**

Cash at bank and in hand includes cash held on deposit or in a current account.

##### **o) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **2. Legal status of the charity**

Autism Hampshire is a company limited by guarantee and having no share capital. The liability of each member to contribute to the assets of the company is limited to £1. The charity has one wholly owned subsidiary (Hampshire Autistic Services Limited) which has not traded since incorporation.

## AUTISM HAMPSHIRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDING 31 MARCH 2024

#### 3. Income from donations, legacies and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023-24 £	Total Funds 2022-23 £
Donations	44,252	4,099	48,351	33,664
Grants	0	106,972	106,972	264,789
Memberships	80	0	80	1,005
<b>Total</b>	<b>44,332</b>	<b>111,071</b>	<b>155,403</b>	<b>299,458</b>

#### 4. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023-24 £	Total Funds 2022-23 £
<i>Adult Services</i>				
Commissioned packages of support	6,004,438	0	6,004,438	5,970,044
Grants	6	0	6	14,270
Rental income	15,964	0	15,964	15,960
<b>Total</b>	<b>6,020,408</b>	<b>0</b>	<b>6,020,408</b>	<b>6,000,274</b>
<i>Community Partnerships</i>				
Commissioned packages of support	322,480	0	322,480	412,795
Contracts	41,635	0	41,635	61,199
<b>Total</b>	<b>364,115</b>	<b>0</b>	<b>364,115</b>	<b>473,994</b>
<b>Total</b>	<b>6,384,523</b>	<b>0</b>	<b>6,384,523</b>	<b>6,474,268</b>

Rental income consists of rent payable by a housing association at a property used for Supported Living in Bitterne, Southampton.

#### 5. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023-24 £	Total Funds 2022-23 £
Fundraising events	16,582	0	16,582	29,335
Trading operations	121,068	0	121,068	101,237
Lottery	717	0	717	621
<b>Total</b>	<b>138,367</b>	<b>0</b>	<b>138,367</b>	<b>131,193</b>

## AUTISM HAMPSHIRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDING 31 MARCH 2024

##### 6. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023-24 £	Total Funds 2022-23 £
Bank interest	11,602	0	11,602	4,782
<b>Total</b>	<b>11,602</b>	<b>0</b>	<b>11,602</b>	<b>4,782</b>

##### 7. Cost of generating funds

	Direct staff costs £	Other direct costs £	Governance support costs £	Other support costs	Total 2023-24 £	Total 2022-23 £
Fundraising costs	2,299	33,733	7	7,368	43,407	105,001
Trading operations	44,069	40,155	15	17,221	101,460	82,299
<b>Total</b>	<b>46,368</b>	<b>73,888</b>	<b>22</b>	<b>24,589</b>	<b>144,867</b>	<b>187,300</b>

##### 8. Expenditure on charitable activities

	Direct staff costs £	Other direct costs £	Governance support costs £	Other support costs £	Total 2023-24 £	Total 2022-23 £
Regulated Services	4,352,036	1,163,834	1,002	1,127,825	6,644,697	6,997,663
Community Partnerships	388,675	174,857	102	115,225	678,859	587,790
<b>Total</b>	<b>4,740,711</b>	<b>1,338,691</b>	<b>1,104</b>	<b>1,243,050</b>	<b>7,323,556</b>	<b>7,585,453</b>

##### 9. Support costs

	Direct staff costs £	Overheads £	Total 2023-24 £	Total 2022-23 £
Finance, HR and IS	335,097	137,797	472,894	347,004
Governance	0	1,126	1,126	19,537
Management and administration	423,528	371,217	794,745	810,779
<b>Total</b>	<b>758,625</b>	<b>510,140</b>	<b>1,268,765</b>	<b>1,177,320</b>

Governance includes costs of the AGM and committees. Support costs have been allocated on the basis of time spent working on the activity.

**AUTISM HAMPSHIRE****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDING 31 MARCH 2024****10. Net income/(expenditure) for the year is stated after charging:**

	<b>Total 2023-24</b>	<b>Total 2022-23</b>
	<b>£</b>	<b>£</b>
Depreciation	55,605	83,479
Auditor's remuneration:		
Current fees - RSM	25,800	0
Current fees - Azets	0	18,000
Additional fee for the prior year - Azets	0	900
Operating leases:		
Land and buildings	71,441	71,144
Other	1,048	14,714

**11. Staff numbers and costs**

The average number of persons employed by the charity during the year, analysed by category was as follows:

	<b>2023-24</b>	<b>2022-23</b>
Direct charitable	238	234
Fundraising and publicity	4	5
Management and administration	20	25
	<u>262</u>	<u>264</u>

The aggregate payroll costs of the above persons were as follows:

	<b>2023-24</b>	<b>2022-23</b>
	<b>£</b>	<b>£</b>
Salaries and wages	5,234,450	4,940,350
Social security costs	463,604	415,369
Pension costs	129,672	132,374
	<u>5,827,726</u>	<u>5,488,093</u>

Total Agency Costs 649,720      1,153,937

The charity has included the cost of accrued holiday entitlements for all employees not taken at the year end. The cost of this was £3,374 (2022-23: £4,192).

Numbers of staff paid a salary and emoluments over £60k:

	<b>2023-24</b>	<b>2022-23</b>
£60k - £70k	1	1
£70k - £80k	1	0
£100k - £110k	1	0

These are higher than previous years due to recruitment and retention bonuses relating to work on the merger, of which there were 3 between £10k-£20k (included in the above figures).

## AUTISM HAMPSHIRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDING 31 MARCH 2024

The charity's key management personnel are considered to be the senior management team and the Trustees. The key management personnel consisted of 6 persons (2022-23: 7 persons) as listed on page 3. The total amount of employee benefits and other costs relating to key management personnel was £380,687 (2022-23: £437,098).

The charity operates a defined contribution personal pension scheme which is available to all qualifying staff. The charity contributes a minimum of 3% of the employee's salary into the scheme subject to a minimum 5% contribution from the employee. The cost of the scheme in the year was £96,157 (2022-23: £89,363).

Autism Hampshire participates in a defined benefit pension scheme which is operated by the NHS and is unfunded. Contributions to this scheme, as advised by the scheme administrator, are charged to the Statement of Financial Activities as they fall due. The charity contributes 14.38% of pensionable earnings to this scheme which resulted in a cost of £33,515 in the year (2022-23: £43,011).

Pension balances owed as at 31 March 2024 are £37,425 (31 March 2023: £36,382)

#### 12. Trustees' remuneration and expenses

The Chair of Trustees acted as Executive Chair from 1 June 2023 to 31 October 2023 to support the merger process. Total remuneration and emoluments for this was £20k-£30k (2022-23: none). Expenses of £56 (2022-23: £nil) were incurred in the year for Trustees' travel and subsistence.

No other Trustees received remuneration for their roles or incurred any expenses.

#### 13. Tangible Fixed Assets

	Freehold Land and Buildings	Equipment, F&F	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2023	1,841,968	222,215	71,565	2,135,748
Additions	10,180	0	0	10,180
Disposals	(882,898)	(48,948)	(13,850)	(945,696)
<b>At 31 March 2024</b>	<b>969,250</b>	<b>173,267</b>	<b>57,715</b>	<b>1,200,232</b>
<b>Depreciation</b>				
At 1 April 2023	506,922	137,097	64,767	708,786
Provided in the year	19,528	33,119	2,958	55,605
Eliminated on disposal	(253,409)	(32,090)	(13,850)	(299,349)
<b>At 31 March 2024</b>	<b>273,041</b>	<b>138,126</b>	<b>53,875</b>	<b>465,042</b>
<b>Net book value</b>				
<b>At 31 March 2024</b>	<b>696,209</b>	<b>35,141</b>	<b>3,840</b>	<b>735,190</b>
<b>At 31 March 2023</b>	<b>1,335,046</b>	<b>85,118</b>	<b>6,798</b>	<b>1,426,962</b>

Land not depreciated has a value of £251,273.

**AUTISM HAMPSHIRE****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDING 31 MARCH 2024****14. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Due within one year:		
Trade debtors	636,351	273,184
Intercompany	705,000	0
Other debtors	785	3,596
Prepayments and accrued income	99,757	514,092
	<u>1,441,893</u>	<u>790,872</u>
Due after one year:		
Other debtors	10,700	10,700
<b>Total</b>	<u>1,452,593</u>	<u>801,572</u>

**15. Creditors falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	76,814	200,522
Other creditors	61,797	101,711
Taxation and social security	152,530	128,946
Accruals	183,606	211,740
Deferred income	67,418	18,708
	<u>542,165</u>	<u>661,627</u>

**Movements in deferred income:**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deferred income at the beginning of the year	18,708	136,278
Income recognised in the year	(18,708)	(136,278)
Income deferred in the current year	67,418	18,708
Income deferred at the year end	<u>67,418</u>	<u>18,708</u>

Deferred income comprised contract fee income which relates to services that will be provided in future periods.

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDING 31 MARCH 2024

#### 16. Movement in funds

		Balance 1 April 2023	Incoming resources	Transfers	Resources expended	Balance 31 March 2024
		£	£	£	£	£
<b>Restricted Funds</b>						
John Lewis Gardening Fund	i	222	0	0	0	222
Serendipity National Lottery Community Fund	ii	24,428	85,843	0	87,711	22,560
Serendipity - The Baily Thomas Charitable Fund	iii	15,000	0	0	15,000	0
Serendipity New Forest grant	iv	3,496	0	0	3,496	0
Serendipity Skills Group	v	8,414	0	0	8,414	(0)
Childwick Trust	vi	0	10,000	0	837	9,163
HIWCF	vii	0	4,798	0	837	3,961
Caring Communities Grant	viii	689	0	0	0	689
Partnership Foundation	ix	346	0	0	346	0
Spectra Application	x	12,572	0	0	3,057	9,515
Solent Employment Project	xi	0	4,358	0	6,389	(2,031)
IAG	xii	0	1,500	0	115	1,385
Autism and Nature	xiii	4,787	0	0	4,787	0
Get Going Again	xiv	59,098	0	0	58,475	623
Barratt Foundation	xv	0	1,500	0	0	1,500
Percy Bilton Charity	xvi	0	2,442	0	2,443	(1)
Southampton Charitable Trust	xvii	0	630	0	630	0
<b>Total restricted funds</b>		<b>129,052</b>	<b>111,071</b>	<b>0</b>	<b>192,537</b>	<b>47,586</b>
<b>Unrestricted funds</b>						
General unrestricted		2,061,095	6,862,212	0	7,275,886	1,647,421
<b>Total Unrestricted funds</b>		<b>2,061,095</b>	<b>6,862,212</b>	<b>0</b>	<b>7,275,886</b>	<b>1,647,421</b>
<b>Total funds</b>		<b>2,190,147</b>	<b>6,973,283</b>	<b>0</b>	<b>7,468,423</b>	<b>1,695,007</b>

		Balance 1 April 2022	Incoming resources	Resources expended	Transfers	Balance 31 March 2023
		£	£	£	£	£
<b>Restricted funds</b>						
SCC COMF		0	6,166	6,166	0	0
SCC Vaccination		0	9,600	9,600	0	0
John Lewis Gardening		0	500	278	0	222
Southampton Charitable Trust		0	600	600	0	0
Serendipity Lottery Grant		0	100,670	80,508	4,266	24,428
Serendipity Thomas Bailey Grant		0	15,000	0	0	15,000
Serendipity New Forest Grant		0	5,000	1,504	0	3,496
Serendipity Skills Group		0	9,000	586	0	8,414
Partnership Foundation		346	0	0	0	346
Caring Communities Grant		689	0	0	0	689
Solent Employment Project		0	10,591	16,219	5,628	0
IAG		0	100	100	0	0
Spectra application		15,038	0	2,466	0	12,572
Autism and Nature		0	9,657	4,870	0	4,787
Get Going Again		0	99,884	40,786	0	59,098
<b>Total restricted funds</b>		<b>16,073</b>	<b>266,768</b>	<b>163,683</b>	<b>9,894</b>	<b>129,052</b>
<b>Unrestricted funds</b>						
General unrestricted		2,411,284	7,268,775	7,609,070	-9,894	2,061,095
<b>Total unrestricted funds</b>		<b>2,411,284</b>	<b>7,268,775</b>	<b>7,609,070</b>	<b>-9,894</b>	<b>2,061,095</b>
<b>Total funds</b>		<b>2,427,357</b>	<b>7,535,543</b>	<b>7,772,753</b>	<b>-</b>	<b>2,190,147</b>

## **AUTISM HAMPSHIRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

##### **Restricted funds:**

- i A grant from John Lewis to purchase gardening equipment for use at supported living services.
- ii A grant from the National Lottery Community Fund to support the development and operation of Serendipity social groups across Hampshire.
- iii A grant from the Baily Thomas Charitable Fund to support the development and operation of Serendipity social groups across Hampshire.
- iv A grant from the Alice Ellen Cooper-Dean Charitable Foundation to support the New Forest Serendipity Social Group.
- v A grant towards skills-based Serendipity social groups.
- vi A grant from the Childwick Trust to deliver Southampton Mental Health and Wellbeing workshops and drama groups.
- vii A grant from Hampshire & Isle of Wight Community Foundation (HIWCF) to provide mental health workshops.
- viii Caring Communities Grant – Southampton City Council grant towards the costs of 12 trial sports sessions that focus on a range of sports and physical activities for adults on the autistic spectrum.
- ix A grant from the Partnership Foundation Community Funding to support sports and art activities for the Serendipity group members.
- x Net proceeds of a fundraising event towards the development of technology to support people on the autism spectrum.
- xi Grant from the European Social Fund for an employment project for which Autism Hampshire is partnering with Southampton City Council.
- xii A donation towards the work of the Information, Advice and Guidance team.
- xiii A grant from the National Lottery Community Fund towards the production of books.
- xiv A grant from Hampshire County Council towards a project aimed at improving access to healthcare services.
- xv A donation from Barratt Foundation towards property alterations to improve the home environment for the people we support.
- xvi A donation from Percy Bilton Charity towards the purchase of a range of sensory items for a Resource Lending Library.
- xvii A donation from the Southampton Charitable Trust towards activities and equipment for people we support in the Southampton area.

**AUTISM HAMPSHIRE****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDING 31 MARCH 2024****17. Analysis of assets and liabilities between funds**

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total 2024 £</b>
Fixed assets	735,190	0	735,190
Current assets	1,443,696	47,586	1,491,282
Long term assets	10,700	0	10,700
Current liabilities	(542,165)	0	(542,165)
<b>Total</b>	<b>1,647,421</b>	<b>47,586</b>	<b>1,695,007</b>

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total 2023 £</b>
Fixed assets	1,426,962	0	1,426,962
Current assets	1,285,060	129,052	1,414,112
Long-term assets	10,700	0	10,700
Current liabilities	(661,627)	0	(661,627)
<b>Total</b>	<b>2,061,095</b>	<b>129,052</b>	<b>2,190,147</b>

**18. Operating Leases**

Total commitments under non cancellable operating leases are as follows:

	<b>Land and Buildings</b>	
	<b>2024 £</b>	<b>2023 £</b>
Due not later than one year	51,356	51,757
Between one and five years	0	6,507
	<b>51,356</b>	<b>58,264</b>

**AUTISM HAMPSHIRE****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDING 31 MARCH 2024****19. Rental Income**

Aggregate rental income from operating leases was as follows:

	<b>2023-24</b>	<b>2022-23</b>
	<b>£</b>	<b>£</b>
Letting of owned premises	15,964	15,960
<b>Total</b>	<b>15,964</b>	<b>15,960</b>

**20. Related parties**

As a member of The Avenues Trust Group from 1 November 2023 intercompany transactions related to the transfer of cash:

	<b>2024</b>
Balance owed at 1 November 2023	0
Transfer to fund Integration Budget	455,000
Other cash transfers	250,000
Balance at 31 March 2024	<b>705,000</b>

There were no other related party transactions for the year ended 31 March 2024 (2022-23: nil).

**21. Investment policy and position statement**

The banking activities for Autism Hampshire are overseen by The Avenues Trust Group and cash is managed in a pooling arrangement.

**22. Government grants**

The charity did not receive any government grants in 2023-24. In 2022-23 government grants were:

	<b>2022-23</b>
	<b>£</b>
<i>Donations and legacies:</i>	
Southampton City Council	15,766
Hampshire County Council	99,884
<b>Total</b>	<b>115,650</b>

There were no unfulfilled conditions of government grants at year end, nor at prior year end.

## **AUTISM HAMPSHIRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDING 31 MARCH 2024**

##### **23. Ultimate parent undertaking**

The charity is consolidated into its ultimate parent undertaking, The Avenues Group, a charitable company (charity number 1130473, company number 03804617), limited by guarantee, incorporated in the UK. Autism Hampshire became part of The Avenues Group on 1 November 2023. The consolidated financial statements of The Avenues Trust Group can be obtained by writing to The Avenues Trust Group, River House, 1 Maidstone Road, Sidcup, Kent, DA14 5TA.

The principal activity of The Avenues Trust Group is the provision of professional, high quality, not-for-profit support services to people with complex or challenging needs. The Parent exercises control through the power of appointment and removal of Trustees on subsidiary Boards.

**AUTISM HAMPSHIRE**

England & Wales - Charity number 288141

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# Accounts

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

COMPANY LIMITED BY GUARANTEE  
REGISTERED COMPANY 01710300  
REGISTERED CHARITY 288141

# **AUTISM HAMPSHIRE**

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# AUTISM HAMPSHIRE

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDING 31 MARCH 2023

#### Reference and administrative details

Charity number 288141  
Company number 01710300

#### Trustees

Jonathan Hardie (Chairman)  
Andrew Edmonds (Treasurer)  
Graham Shields (Company Secretary)  
Jayne Turnbull  
Deborah Nash  
Alexander Parry  
Andrew Reddy  
Peter Robertson  
Lee Corless (Resigned 14 April 2022)

#### Registered Office

1648 Parkway  
Solent Business Park  
Whiteley  
Fareham  
Hampshire  
PO15 7AH

#### Senior Management Team

D'Arcy Myers	Interim Chief Executive	(from 30 September 2022 to 7 June 2023)
Allison Henbest	Operations Director	(from 12 September 2022 to 11 June 2023)
	Acting Chief Executive	(from 12 June 2023)
Diane Wilson	Operations Director	(from 10 January 2022 to 7 October 2022)
Jeremy Webb	Head of Human Resources and IT	
Emma Brough	Head of Finance	(to 29 September 2023)
Kay Rothwell	Head of Finance	(from 30 September 2023)
Cheryl Claxton	Associate Director, Community Partnerships and Development	
Debora Fitton	Senior Manager, Community Partnerships	(until 31 January 2023)

#### Bankers

National Westminster Bank  
1 Romsey Road  
Shirley  
Southampton  
Hampshire  
SO16 4GT

#### Auditors

Azets Audit Services  
Secure House  
Lulworth Close  
Chandlers Ford  
Hampshire  
SO53 3TL

#### Solicitors

Paris Smith  
Number 1 London Road  
Southampton  
Hampshire  
SO15 2AE

# **AUTISM HAMPSHIRE**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDING 31 MARCH 2023**

#### **Introduction**

The financial statements attached form the charity's statutory accounts for the year ended 31st March 2023, as approved by the Trustees. Copies of the statutory accounts will be submitted to the Charity Commission and to the Registrar of Companies. The auditor's report on the statutory accounts is unqualified.

The financial statements have been prepared in accordance with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019).

#### **Objectives and activities**

##### **Vision**

It is our **VISION** to create a better future for autistic people.

##### **Mission**

It is our **MISSION** to create opportunities, challenge perceptions, enhance choices and provide high quality services to meet the diverse needs of autistic people.

Autism Hampshire supports autistic people through a range of activities, including:

##### **Supported Living Services**

Autistic people are given freedom and independence to live with peers in a supported environment. People are supported in their own homes to learn life skills and to maintain an independent lifestyle.

##### **Residential Services**

Support is provided to autistic people within a residential setting with similar objectives to those of our supported living services.

##### **Information, Advice and Guidance**

Free support is available for autistic people, their families and professionals from our Information, Advice and Guidance team. The team meets individuals and families so that they can receive ongoing, consistent support pre, during and post diagnosis.

##### **Serendipity Groups**

Community groups so that autistic people can develop their social circles, learn new skills and become less isolated.

##### **University Mentoring**

Students at University who are autistic and / or have mental health challenges are offered 1-2-1 support to help them with the changes and needs of being at university.

##### **CPD accredited training and consultancy**

Courses and workshops support parents, adults, schools, employers and commercial partners to better understand autism and neurodivergence.

# **AUTISM HAMPSHIRE**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDING 31 MARCH 2023**

#### **Achievements and performance**

##### **Regulated Services – Residential Care Homes and Supported Living**

Autism Hampshire is in a period of growth and transition for its Regulated Services, which has arisen primarily due to three new supported living contracts with Hampshire County Council in 2022-23. This added 16 new locations to our operations, which are now based in the new areas of Fareham and Petersfield, as well as the existing areas of Southampton and Gosport.

Our Supported Living services offer people the opportunity to live away from the family setting in an environment which best meets their individual needs. Support varies dependent on those needs, but can include support with personal care, leisure activities, cooking, cleaning and household chores. People we support include autistic people, as well as people with learning disabilities, mental health problems and physical disabilities. The first year of operating these new contracts has focussed on ensuring the consistency and quality of care across all our services and supporting managers and staff through this significant period of change.

In addition, we began to operate another Supported Living service, supporting individuals who had previously lived in one of our Gosport residential services. This was a positive move for those we support and enabled a more appropriate living environment compared with what is possible within residential care. We closed the care home once the residents moved to their new homes in April 2022.

The Trustees also took the decision to close the remaining residential care homes in Gosport. The services had previously been found “Inadequate” following an inspection by the Care Quality Commission in 2021. See section on Performance Management below. Despite the immediate response by management and the Trustees and considerable investment in both environment and training and support for the staff team, the Trustees considered that as the environment was not sustainable long term, at the high standard required for modern registered residential services, it was therefore appropriate to close both services. One home closed in December 2022 and the other in May 2023. The transitions for the individuals were, in all cases, to supported living environments, which better meet their needs. The transitions were all well planned, managed and supported by staff.

The services we are currently operating are all rated “Good” by the Care Quality Commission.

##### **Information, Advice and Guidance**

Our Information, Advice and Guidance (IAG) service is available to children (and their families) and adults who are on the diagnostic pathway or have been diagnosed as autistic. Referrals can be made by the person themselves or by professionals/family members. Overall, this forms a vital lifeline for many people who would otherwise be trying to get access to statutory services or are not eligible for these services. We provide consistent, safe and effective services through our fully trained IAG Officers.

During this financial year, we continued to be contracted to provide support by Hampshire County Council, Portsmouth City Council, Southampton City Council, Sussex Partnerships NHSFT and Surrey Partnerships NHSFT. Portsmouth City Council transferred the service to their in-house team from 1 April 2023

# AUTISM HAMPSHIRE

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2023

From April 2022 to March 2023, the Information, Advice and Guidance services handled:

- 2,423 email queries;
- 1,927 telephone enquiries; and
- 772 face-to-face appointments.

*“Many thanks to the team for the most helpful guidance and information - it's truly appreciated and makes all the difference. Thank you for being there, especially in these times.”*

*“You’re all doing amazing and so supportive.”*

*“The officer was lovely and calm and put me at ease. The ideas are great, and I hope they will be effective. So great how quickly I could get an appointment too. Thank you so much.”*

#### **Serendipity Community Groups**

Between April 2022 to September 2022, we brought back all pre-pandemic Serendipity Groups. The groups are based in a specific geographical location to support local autistic adults. Some groups have a particular focus on the members’ interests, such as art. The groups meet in-person, online or a mixture, depending on the wishes of the group members.

We have been able to invest heavily in the development of the programme and the introduction of new groups, owing to a successful bid for 3-year funding from the National Lottery Community Fund, starting in April 2022. This is supplemented by other secured grants and fundraising income.

Our Southampton City Farm Group started in March 2023, and has been hugely popular. This is a skills-based group that supports people to feel more confident and independent by developing their life skills through growing their own vegetables, learning how to look after animals and pets, and through understanding more about the natural environment. In addition, we have introduced two new social groups this financial year; we now have groups meeting monthly in Basingstoke and the New Forest.

As of end of March 2023, we are now running eight out of eight planned social groups, two online groups and two out of four planned skills-based groups.

We started a partnership with Leonard Cheshire, a provider supporting people with learning disabilities and neurodivergent conditions, to deliver their YES course to some of our autistic adults. The YES course was a 12-week programme aimed at supporting autistic people to develop their employability skills. Eight people regularly attended the sessions. Feedback showed participants’ confidence to find paid and/or voluntary work had improved overall at the end of the course.

As of March 2023, we have a total maximum capacity across our in-person groups of 266 spaces per month. 51 people attended in person groups in April 2022 (due to closure from Covid-19), increasing to 84 people in September 2022 and 172 active members in March 2023. As of March 2023, we have an average of seven online group attendees per session across the two online groups.

*“The group was a great help, especially having other autistic people in the group who understood the problems I was going through.”*

*“It has allowed me to be in a safe space where I am not judged, I can be myself and make new friends.”*

# AUTISM HAMPSHIRE

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2023

#### University Mentoring

Specialist Mentoring aims to empower students using specific strategies to help manage barriers to learning and life whilst at university. During the last year, our team of highly qualified mentors have offered students at the University of Portsmouth the chance to reflect, learn and action ways that they can boost their independence whilst studying. Our mentors can support students who are autistic (AS), have SPLD (specific learning differences such as ADHD, dyslexia, physical conditions) and/or have mental health conditions (MH).

Our service supported 131 students during the financial year, with the total continuing to rise throughout the academic year. Whilst some students are only referred for one type of support role out of autism, SPLD and mental health, many can be referred for dual or triple support roles.

Out of this total, 73 were referred for mental health support, 89 were referred for support for their autism and 35 were referred for specific learning differences support (these figures include singular and multiple support types for each student referred).

*“I wish to sincerely thank you for the excellent mentoring support you have given me in the final phase of my PhD. Thank you so much for bearing with me along this bumpy journey and believing in me when I was overwhelmed and struggling, for your guidance on PhD planning, for all the organisational hacks that will stay with me for the rest of my life, for keeping me focused on the goal. My doctorate. Importantly too, thank you for caring about my well-being in the darkest moments of these extraordinary times we are experiencing.”*

*“I have been given solutions and new methods to help my organisation that I hadn't come across before. These methods really helped me be more productive whilst being kinder to myself.”*

*“At the beginning of my sessions, I was struggling with the social aspects of starting university and had quite a pessimistic outlook on my experiences. Throughout mentoring sessions, I have improved social skills which have allowed me to make friends, as well as given me another viewpoint on experiences I have had at university that were more positive.”*

*“My mentor helped me develop into a completely different version of myself who prioritises self-care whilst still getting good grades. I don't know what I would have done without them.”*

# AUTISM HAMPSHIRE

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2023

#### **CPD accredited training and consultancy**

Autism-related training courses are delivered externally to parents, carers, schools, autistic adult and employers. The team has been offering training over the past ten years with great success and continues to receive exceptional feedback from people undertaking training courses. Autism Hampshire trainers collaborate with Experts by Experience on the design and content of our training to ensure personal perspectives are an integral part of all the courses.

The following attendees shared their experiences of attending Autism Hampshire training:

*"I found the course very helpful and thought provoking. I have a better understanding of the challenges my daughter faces and the support strategies needed to help her. I wish that I attended the course 10 years ago!"*

*"The trainer has been a fabulous facilitator. From the outset, they welcomed everyone's opinions and made it a safe place for respectful discussion. I found that their real life (anonymous) experiences from working with autistic people, their own life experiences added useful, real life examples to bring the course content to life. I feel lucky to have been given the support through this course and will recommend to other parents who may be going through the diagnosis pathway."*

*"This has been very useful in applying to a child with ASD in my class and helping them to manage and feel less concerned with the demands of a change in key stage. It has also been helpful to help collect and identify evidence for a child who potentially has ASD and be able to adapt learning for him and find some strategies that are helping to detect clues and stimming as they often mask."*

*"Thank you, very informative and relevant to my CPD. I've recommended the course to a number of my work colleagues. Best wishes."*

#### **Experts by Experience**

Autism Hampshire's Experts by Experience Forum continues to support the charity with strategic support and advice. The forum is made up of autistic people with a variety of backgrounds and experience, both internal autistic staff members and external individuals. The panel met online 12 times in 2022-23 and have supported with advice on new community projects, research collaborations and Serendipity groups development.

#### **Fundraising and Retail**

The organisation charges fees for regulated services, training and mentoring services, paid by local authority contracts, grants and personal budgets. In setting and negotiating fees, the Trustees aim to achieve full cost recovery for these services. This statutory income is complemented by the activity of our charity fundraising department and retail operations.

#### **Fundraising**

Autism Hampshire raises funds to support autistic people through community projects that are not funded through local authority contracts, such as our Serendipity Groups programme. Funds are also raised to support core costs where required, as well as specialist equipment and sensory items for the people we support to use. Household furniture, gardening equipment and other items are fundraised for on an ad-hoc basis.

Funds are raised through several income streams, including community and events, Trusts and grants, individual giving and corporate donations. Throughout the year, Covid-19 continued to have an impact on the charity's

# **AUTISM HAMPSHIRE**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDING 31 MARCH 2023**

fundraising, with several events cancelled or postponed. The annual Charity Golf Day was postponed and took place in April 2023.

Following recovery from Covid-19, we continue to build momentum into our community and events fundraising. The team has had success through developing our range of challenge events this year, with a particularly successful year raising funds from London Marathon entrants.

Following the successful application to the National Lottery Community Fund to raise income for our Serendipity Groups programme we have built on this with successful grant applications for new skills-based groups including a drama group, mental health and wellbeing and farm group, as well as towards core costs for running the wider Serendipity programme.

We were also successful in an application to Hampshire County Council's Get Going Again fund, raising £99,884 to introduce our Autism and Health project, supporting autistic people to re-access their healthcare and community sites following Covid-19.

The total raised from donations, legacies and grants in 2022-23 was £299,458 with expenditure of £105,001.

Whilst the majority of our income arises from fees charged for services, the Trustees recognise the importance of both specific and general donations in assisting the development of our services. We would like to thank all our donors and sponsors for their continued support.

#### **Retail**

Autism Hampshire continues to run a charity shop in Fareham. Retail income has continued to increase as we have built relationships with the local community and developed our offering. In 2022-23 the shop raised £101,237 in income – an increase of 45%, with expenditure reducing by 6% to £82,299.

The shop is supported by two employees – a Shop Manager and an Assistant Manager – as well as a number of volunteers, without whom the shop could not operate. The volunteers support the general day-to-day running of the shop as well as online selling through EBay.

#### **Organisational partnerships**

Autism Hampshire and its senior management team continue to contribute to local and national strategy through partnering with organisations such as the Autism Alliance, Hampshire Autism Board and Portsmouth Autism Community Forum.

The Autism Alliance seeks to provide networking, autism practice development and to influence local, regional and national autism related policy development and implementation.

Additionally, our Community Services teams have developed strong links to local organisations and charities, such as Solent Mind, Leonard Cheshire, MAST Mayflower Studios and Southampton City Farm. We continue to seek partnerships with local organisations, providers and charities to support our community development and ensure we are delivering services that autistic people want.

#### **Opportunities for growth**

A key strength and definitive characteristic of the charity is its specialist knowledge and experience in autism. Whilst the training team deliver specialist training to in-house staff and as part of local authority contracts, an important area for growth will be the expansion of training and consultancy services to employers, educational

# **AUTISM HAMPSHIRE**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDING 31 MARCH 2023**

establishments and other organisations. This will support the strategic aim to help employers in the Hampshire area to embrace neurodiversity, providing more and better opportunities for autistic people and others with neurodivergence.

The charity's shop has had a very successful year. Locations for a second shop are being considered, along with plans to maximise the funds that can be generated through online sales.

We aim to continue building on our relationships with key commissioning partners, such as local authorities and the Hampshire and Isle of Wight Integrated Care Board.

#### **Tackling funding challenges**

In common with the rest of the social care sector, Autism Hampshire has experienced pressures on both income, as local authority budgets are squeezed, and high inflationary pressures on costs, especially staff salaries. The Regulated Services department has been subject to extensive review from both quality and financial perspectives, with a view to ensuring all the packages of support we provide are financially sustainable, that they provide the right opportunities for the people we support and that our staff are fairly remunerated for their excellent work. In some cases, this involves closing services that no longer meet the needs of those we serve and working with care managers to transition them to more appropriate services. Within Community Services, some funding for contracts to provide information, advice and guidance has been reduced from April 2023 as local authorities seek alternative delivery methods. This has also resulted in reviews to ensure that Autism Hampshire's contractual obligations can continue to be met and that the costs of providing services fit within the envelope of funding provided. The charity is grateful for the support of commissioners in Hampshire who continue to engage positively and support the organisation through this process.

#### **Longer term sustainability**

Over the past few years Autism Hampshire, along with the wider charitable sector, have faced several difficult external influences, such as social care funding, Covid-19, and the cost-of-living crisis. These factors have made it more challenging to deliver high quality social care services that are financially sustainable. Following a thorough organisational review of Autism Hampshire, our board of Trustees concluded that the best way of securing the future of our services for the people we support would be to seek a merger partner.

We followed a thorough process to find the right partner and following extensive discussions, we have selected Avenues Group as our merger partner of choice. We chose Avenues Group as a merger partner for its shared values, commitment to quality and expertise in supporting people's lives and careers.

Autism Hampshire and Avenues Group have agreed to merge. From 1 November 2023, Autism Hampshire will be part of Avenues Group.

Avenues Group is a specialist charity provider of supported living, residential care and outreach services for people with autism, learning disabilities and complex needs. They work across Hampshire, Hertfordshire, Surrey, London, Kent, Sussex, Essex, Suffolk, Cambridgeshire and Shropshire. Avenues Group believe that everyone should have the opportunity to be an active citizen and engaged in the community where they live.

We have carried out a comprehensive due diligence exercise over the past few months to reduce any potential risks to Autism Hampshire – and Avenues Group have done the same of us. Following this process, both our boards of Trustees have agreed that we go ahead with the merger.

# **AUTISM HAMPSHIRE**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDING 31 MARCH 2023**

Our board of Trustees consider that we will gain many benefits by becoming part of Avenues Group. They also recognise that Avenues Groups' values align with ours. These values are:

- Respect: We treat people as we would wish to be treated ourselves.
- Excellence: We don't settle for okay, we are determined to achieve more.
- Integrity: We do the right thing, even if it takes more time and effort.
- Pride: The work we do is something we want to tell others we are part of.

We believe that joining Avenues Group is in the long-term best interests for both organisations and the people we support. This merger offers Autism Hampshire, as well as Avenues Group, more security in a challenging sector. It will enrich the experiences of the communities we support, and the wider Avenues Group. It will help us to deliver more meaningful outcomes for the people we support and strengthen our offer for employees.

In joining Avenues Group, Autism Hampshire will gain greater financial stability, access to resources, opportunities and skills. This will allow us to further develop our specialist services for the people we support. Avenues Groups' sector-leading training and wide-ranging operational experience will benefit both those who are supported and employed by Autism Hampshire.

Through bringing together strengths from both Autism Hampshire and Avenues Group, we will grow our services for the people we support. Together, we want to create a better future for autistic people in Hampshire and beyond.

#### **Structure governance and management**

##### **Performance Management**

The charity uses various criteria to assess its performance; quarterly formal business reviews held for each department triangulate indicators related to quality and cost. Key performance indicators related to each contract term are used to assess overall effectiveness and viability. Also, feedback on our services from all stakeholders and reports from regulators including the Care Quality Commission are key to this assessment process.

The Care Quality Commission reviewed our residential services in Brockhurst Road, Gosport, during 2021, and unfortunately deemed that they were inadequate, placing them into special measures. Management quickly acknowledged and acted upon the points raised, including investing heavily in significant improvements to the living environment as well as the quality of support being provided. The cost of bringing these services up to the standard that we aspire to is reflected in the 2021-22 accounts. The services were subject to a focused inspection in July 2022 to follow up on key areas. The result was a rating of 'Needs Improvement', with no breaches in regulations found. It was however decided to close both services – one in December 2022 and the other in May 2023.

Our other residential service, located in Southampton, was inspected by the Care Quality Commission in January 2022 and received a rating of 'Good' across all categories.

##### **Governing document**

Autism Hampshire is a charitable company limited by guarantee, incorporated 28 March 1983 and registered as a charity on 30 November 1983. The company was established under a Memorandum of Association, which details the objects and powers of the charitable company, and it is governed under its Articles of Association as amended (the latest amendment was dated 10th December 2013 and incorporated the change of name from Hampshire Autistic Society). Being limited by guarantee, the company has no authorised or issued share capital.

# **AUTISM HAMPSHIRE**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDING 31 MARCH 2023**

The liability of each member is limited to a contribution (not exceeding £1) to the company assets if it should be wound up while they are a member or within one year after they cease to be a member, for payment of the company's debts and liabilities contracted before they cease to be a member and the costs, charges and expense of winding up.

The Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity'. The charity's activities continue to operate exclusively for the public benefit.

#### **Appointment to the Board**

Board members are also Trustees of the organisation for the purposes of charity law, as well as being directors of the company for the purposes of the Companies Act 2006. The Trustees are elected for a minimum of three years with one third of the Trustees put up for re-election at each AGM. The Board meets a minimum of four times a year at which the annual budget and strategic plans are considered and approved. Trustees also attend other Board Sub-Groups for Governance (risk, quality, Health and Safety) Finance, Business Reviews for service areas and other meetings related to major service development projects such as De-Registration.

In recruiting new Trustees, the Board aims to achieve and maintain a good balance between professional Trustees and experts by experience/parental representation. The Board maintains a Search Committee to ensure this balance is properly maintained.

#### **Trustee induction and training**

Having been identified, potential Trustees are invited to become involved with Autism Hampshire by attending Board meetings as a guest to learn more about the requirements. This becomes something of an extended interview process for both parties and is intended to ensure that on appointment the new Trustee will be bringing the necessary skills and commitment to the role. During this time the candidate is made fully aware of the formal responsibilities of the position and the charity's decision-making processes.

When the appointment is agreed, the potential Trustee is co-opted to the Board and subject to approval by the members and other board Trustees, before officially becoming a Trustee at the subsequent AGM. An induction programme covers all aspects of Trustee duties and the complete range of services provided by the organisation.

An annual Board of Trustees away day is held to; review the Board's effectiveness; review Strategy and Risk approaches; and to ensure that Trustees are fully aware of any legal or regulatory changes that affect their role.

#### **Organisation**

Under the Articles of Association, the Board of Trustees consists of at least five and not more than fifteen individuals. It is usual for a simple majority of the Board to be persons with autism (or similar condition) or parents / guardians / carers of such persons. All Trustees are required to be members of the organisation. At present, the Board consists of eight appointed Trustees.

The Board is responsible for the direction and management of the organisation and in discharging these responsibilities, meets regularly throughout the year. It delegates day-to-day operational management and decision-making to the Chief Executive Officer.

The organisation has a wholly owned subsidiary – Hampshire Autistic Services Ltd (formerly Autism Hampshire Ltd) which remains a dormant company, having never traded. The investment in this company is one ordinary £1 share.

No member of the Board of Trustees has any financial interest in Autism Hampshire or its subsidiary company.

# **AUTISM HAMPSHIRE**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDING 31 MARCH 2023**

#### **Pay policy for senior staff**

The Trustees consider the Board of Trustees, who are the company's directors, and the Chief Executive/Senior Leadership Team to be the key management personnel of the charity. All Trustees give their time freely and none received remuneration or expenses in the year. There were no related party transactions.

The pay of senior staff is reviewed periodically by the charity's Trustees in the light of affordability and market conditions. Three pay reviews have been awarded since April 2019 for senior staff, all of which were applied to all staff of the charity. In April 2022 it was 5% and in April 2023 it was 5.5%, significantly lower than both inflation and the average increases to pay being awarded to those employees earning the lowest hourly rates.

#### **Financial review**

Income received was £7,268,775 (2021-22: £4,130,465) and resources expended totalled £7,609,070 (2021-22: £4,754,758 ) resulting in an overall deficit for the year of £237,210 (2021-22: deficit of £624,293).

Voluntary income from donations, legacies and grants increased significantly from £69,498 in 2021-22 to £299,458. This was largely due to significant activity in grant applications which were successful in securing funds restricted to community projects. Income from charitable activities increased by 65% to £6,474,268 as a result of the new supported living contracts taken on at the end of March 2022. Income from fundraising events decreased by 10%, as this has been a more challenging area for income generation during the cost of living crisis. In contrast, the charity shop has increased income by 45% as a result of operational improvements and the popularity of second hand sales both in person and online.

Expenditure increased by around 63%, largely as a result of the new supported living contracts. Spend on agency staff has been higher than anticipated owing to the challenges of recruiting and retaining staff in the sector.

Total reserves at 31 March 2023 were £2,190,147, of which £129,052 were restricted and £2,061,095 unrestricted. The statement of cashflows shows a net cash decrease of £303,655 (2021-22: decrease of £426,453), reflecting the deficit for the year.

#### **Principal risks and uncertainties**

As the charity's principal funding sources are Local Authorities, there is a risk that ongoing financial constraints in the public sector affects our ability to ensure that each service is financially sustainable in its own right, whilst maintaining the high quality of services we aim to deliver, and the people we support deserve.

In 2022-23 we have faced additional challenges from wage inflation, the cost of living crisis and worsening recruitment and retention difficulties in the sector.

These risks have been managed by regularly reviewing each service and identifying any changes that may be required to make them financially sustainable.

#### **Factors likely to affect future financial performance or position**

The issues noted above are likely to continue into future periods, with continuing inflation and increases in National Living Wage/Minimum Wage causing challenges for the ongoing provision of services. Discussions with key commissioners in early 2023-24 have been very helpful in securing appropriate inflationary uplifts to the majority of the supported living services that the charity delivers.

# **AUTISM HAMPSHIRE**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDING 31 MARCH 2023**

#### **Investments policy**

The Trustees review and determine the strategy, policy and management of any investments held and adopt a cautious approach to investment. The charity currently holds no equity investments. It is intended to transfer cash reserves to a cash management platform which will ensure all accounts are protected under the Financial Services Compensation Scheme and to ensure the best interest rates are obtained for any cash held by the charity.

#### **Reserves policy**

The Board of Trustees has considered the adequacy of reserves held as at 31 March 2023 in the light of the Charity Commission guidance on charities' reserves. The Board of Trustees has determined that it is desirable to hold free reserves sufficient to meet three months of current levels of operating expenditure. This is deemed a reasonable timeframe in which to reorganise the charity's services in the event that funding streams are significantly cut. At 31 March 2023 the position with regard to reserves was as follows:

Amount of total funds held: £2,190,147.

Amount of restricted funds: £129,052.

Amount that can only be realised by disposing of tangible fixed assets: £1,426,962.

Balance of funds at 31 March 2023: £634,133

The balance of funds at 31 March 2023 represented around four weeks of current levels of operating expenditure. The requirement for reserves to be held in accessible funds has increased since the charity expanded its services in April 2022. With further disposal of residential properties in 2023/24 readily available reserves will increase. The merger with Avenues Group from 1<sup>st</sup> November 2023 will further support the sustainability of Autism Hampshire.

#### **Employees' involvement**

The charity continues its practice of keeping all employees informed on matters affecting them so that a common awareness amongst all employees is developed. Where applicable, the charity consults employees or their representatives on a regular basis so that the views of employees can be considered in making decisions that are likely to affect their interests. A staff forum operates to ensure we are listening to the views and gathering feedback from employees. A full staff survey is conducted annually.

#### **Risk management**

Key financial risks are being addressed to ensure the ongoing financial sustainability of the charity as explained above. The Trustees, senior management and senior staff contribute to the risk management process and based on this approach, the Trustees are satisfied that Autism Hampshire has no major risks that have not been addressed or mitigated during this period.

# AUTISM HAMPSHIRE

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### FOR THE YEAR ENDING 31 MARCH 2023

#### Statement of Trustees' responsibilities

The Trustees (who are also Directors of Autism Hampshire for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

#### Statement as to disclosure to our auditors

In so far as the Trustees are aware at the time of approving our annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information.

#### Equality and diversity

Autism Hampshire values and aims to support equality and diversity regardless of age, gender, race, disability, religion/belief, and sexual orientation. We recognise that our success depends upon our people. We further recognise that capitalising upon what is unique about individuals and drawing upon their different perspectives and experiences adds value to the way we deliver our services. These aims are delivered through our Equal Opportunities, Equality & Diversity, Anti-Discrimination, Anti Bullying & Harassment, Recruitment and Training & Development Policies and Procedures. Where possible we shall strive to make appropriate adjustments to the workplace to support people to achieve their work potential.

The organisation is committed to ensuring that it continually develops and supports a culture of effective communication and that all staff have an equal opportunity to contribute. This is achieved through our internal communication policies and procedures.

By order of the Board

Graham Shields

Graham Shields (Oct 31, 2023 12:34 GMT)

Graham Shields, Secretary

# AUTISM HAMPSHIRE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF AUTISM HAMPSHIRE (CONTINUED)

#### Opinion

We have audited the financial statements of Autism Hampshire (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 charitable company's affairs as at 31 March 2023, 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

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

#### Other information

The 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.

# AUTISM HAMPSHIRE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF AUTISM HAMPSHIRE (CONTINUED)

#### **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 have been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the 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 take advantage of the small companies' exemption from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **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.

A further description of our responsibilities is available on the FRC's website at:

<http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# AUTISM HAMPSHIRE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF AUTISM HAMPSHIRE (CONTINUED)

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

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.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations. Including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indication of potential bias.

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.

#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Azets Audit Services*

**Jon Noble (Partner Audit and Assurance)**  
**For and on behalf of Azets Audit Services**

**Chartered Accountants**  
**Statutory Auditor**

Date: 30<sup>th</sup> October 2023

Secure House  
Lulworth Close, Chandlers Ford  
Hampshire  
SO53 3TL

# AUTISM HAMPSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES

### FOR THE YEAR ENDING 31 MARCH 2023

Statement of Financial Activities (incorporating the Income and Expenditure Account and Statement of Total Recognised Gains and Losses) for the year ended 31 March 2023.

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022-23 £	Total Funds 2021-22 £
<b>Income and endowments from:</b>					
Donations and legacies	3	32,690	1,979	34,669	35,205
Grants	3	-	264,789	264,789	34,293
<i>Charitable activities:</i>					
Adult services	4	6,000,274	-	6,000,274	3,409,640
Community partnerships	4	473,994	-	473,994	519,523
Other trading activities	5	131,193	-	131,193	102,876
Investments	6	4,782	-	4,782	4,001
Gains of disposal of assets		625,842	-	625,842	24,927
<b>Total</b>		<b>7,268,775</b>	<b>266,768</b>	<b>7,535,543</b>	<b>4,130,465</b>
<b>Expenditure on:</b>					
<i>Raising funds:</i>					
Cost of generating funds	7	187,300	-	187,300	187,156
<i>Charitable activities:</i>					
Regulated services	8	6,981,020	16,643	6,997,663	4,132,159
Community partnerships		440,750	147,040	587,790	435,443
<b>Total</b>	<b>16</b>	<b>7,609,070</b>	<b>163,683</b>	<b>7,772,753</b>	<b>4,754,758</b>
<b>Net income/(expenditure)</b>		<b>(340,294)</b>	<b>103,085</b>	<b>(237,210)</b>	<b>(624,293)</b>
Transfers between funds	16	(9,894)	9,894	-	-
<b>Net movement in funds</b>		<b>(350,188)</b>	<b>112,979</b>	<b>(237,210)</b>	<b>(624,293)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	16	2,411,284	16,073	2,427,357	3,051,650
<b>Total funds carried forward</b>		<b>2,061,095</b>	<b>129,052</b>	<b>2,190,147</b>	<b>2,427,357</b>

The statement of financial activities includes all gains and losses recognised in the year, and all income and expenditure derive from continuing activities.


The deficit for the year for Companies Act purposes is £237,210 (2021-22: deficit £624,293).

The notes on pages 23-33 form part of these financial statements.

**AUTISM HAMPSHIRE**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets:</b>			
Tangible assets	13	1,426,962	1,641,431
<i>Total fixed assets</i>		<u>1,426,962</u>	<u>1,641,431</u>
<b>Current assets:</b>			
Debtors	14	801,572	458,141
Cash at bank and in hand		623,240	926,895
<i>Total current assets</i>		<u>1,424,812</u>	<u>1,385,036</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	15	(661,627)	(599,110)
<i>Net current assets</i>		<u>763,185</u>	<u>785,926</u>
<i>Total assets less current liabilities</i>		<u>2,190,147</u>	<u>2,427,357</u>
<b>Total net assets</b>		<b><u>2,190,147</u></b>	<b><u>2,427,357</u></b>
<b>The funds of the charity:</b>	16,17		
Restricted funds		129,052	16,073
Unrestricted funds		2,061,095	2,411,284
<b>Total charity funds</b>		<b><u>2,190,147</u></b>	<b><u>2,427,357</u></b>

The financial statements of Autism Hampshire (registered number 01710300) were approved by the Board of Trustees and authorised for issue on 30<sup>th</sup> October 2023.

  
 Andrew Edmonds (Oct 31, 2023 15:34 GMT)

Andrew Edmonds  
 Treasurer

The notes on pages 23-33 form part of these financial statements.

# AUTISM HAMPSHIRE

## STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDING 31 MARCH 2023

	Note	Total Funds 2022-23 £	Total Funds 2021-22 £
<b>Cash flows from operating activities:</b>			
<b>Net cash inflow / (outflow) from operating activities</b>	1	<u>(1,065,269)</u>	<u>(348,246)</u>
<b>Cash flows from investing activities:</b>			
Interest received		4,782	4,001
Purchase of tangible fixed assets		(11,185)	(82,208)
Proceeds from sale of tangible fixed assets		768,017	-
<b>Net cash inflow / (outflow) from investing activities</b>		<u>761,614</u>	<u>(78,207)</u>
<b>Decrease in cash and cash equivalents in the year</b>		(303,655)	(426,453)
Cash and cash equivalents at the beginning of the year		926,895	1,353,348
<b>Cash and cash equivalents at the end of the year</b>	2	<u><b>623,240</b></u>	<u><b>926,895</b></u>

# AUTISM HAMPSHIRE

## NOTES TO THE STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDING 31 MARCH 2023

#### Notes to the cash flow statement

#### 1 Reconciliation of net expenditure to net cash flow generated from operating activities

	<b>Total Funds 2022-23 £</b>	<b>Total Funds 2021-22 £</b>
<b>Net expenditure for the year</b>	<b>(237,210)</b>	<b>(624,293)</b>
<b>Adjustments for:</b>		
Interest receivable	(4,782)	(4,001)
Depreciation charges	83,479	81,826
(Profit) on disposal of tangible fixed assets	(625,842)	-
Increase in debtors	(343,431)	(118,223)
Increase in creditors	62,517	316,445
<b>Net cash used in operating activities</b>	<b>(1,065,269)</b>	<b>(348,246)</b>

#### 2 Analysis of cash and cash equivalents

	<b>Total Funds 2022-23 £</b>	<b>Total Funds 2021-22 £</b>
Cash at bank and in hand	623,240	329,485
Cash on deposit	-	597,410
<b>Total cash and cash equivalents</b>	<b>623,240</b>	<b>926,895</b>

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2023

#### 1. Accounting policies

##### a) Basis of preparation

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

The financial statements are prepared in Sterling which is the functional currency of the charitable company.

The charity's properties are disclosed at net book value based on historical cost less any impairment charge where net book value exceeds market value.

##### b) Preparation of accounts on a going concern basis

The charity continues to operate in a sector facing significant financial challenges including wage inflation, recruitment and retention issues in the care sector and limited funding available from local authorities to cover these additional costs. The charity has reviewed the financial sustainability of all services and as part of this various properties held by the charity are no longer required and are in the process of being sold, giving rise to significant cash inflows in 2022-23.

Following a thorough organisational review of Autism Hampshire, the board of trustees concluded that the best way of securing the future of our services for the people we support would be to seek a merger partner.

Autism Hampshire and Avenues Group have agreed to merge with effect from 1<sup>st</sup> November 2023 (see Post Balance Sheet Events).

The board of trustees consider that by merging with Avenues Group Autism Hampshire will gain greater financial stability, access to resources, opportunities and skills. Accordingly, they continue to adopt the going concern basis in preparing the accounts.

Autism Hampshire 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.

All incoming resources and resources expended derive from continuing activities.

##### c) Group financial statements

Autism Hampshire has one wholly owned subsidiary company – Hampshire Autistic Services Ltd. The investment in this company is one ordinary £1 share. This company has not traded since incorporation. The Statement of Financial Activities and Balance Sheet present information about the charity as an individual undertaking and not as a group on the basis of materiality.

##### d) Fund accounting

###### *Unrestricted funds*

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2023

#### *Restricted funds*

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or which have been raised by the charity for specific purposes.

#### **e) Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) on an accruals basis, except to the extent that grants receivable must be applied to future periods of expenditure, or are contingent on future requirements being fulfilled. Performance related income invoiced in advance of the charity is deferred in the accounts until such time as the contract is fulfilled. Grants of a general nature have been included within donations and legacies whilst those performance-related grants that specify conditions have been included within charitable activities.

Donations are recognised in the SOFA when receivable. Donations are analysed between restricted donations, which may only be applied for a specific purpose, and unrestricted donations, which may be applied for any suitable purpose. Donated services and facilities are included at the value to the charitable company where this can be quantified and reliably measured.

Income from charitable activities comprises fees receivable in respect of core services provided by the organisation. Where fees are set at an annual rate and then billed to the relevant authorities in stages throughout the year, income has been brought into the statement of financial activities on the basis of a strict time apportionment over twelve months.

Income from trading activities includes lottery income administered by a third party and disclosed net of prize money, fees and commission, and shop income.

#### **f) Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to transfer resources. All costs have been directly attributed to one of the functional categories of resources in the SOFA.

The cost of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities comprises those costs incurred in delivering the core services of the organisation.

#### **g) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, facilities, personnel, IT and governance costs which support the charity's activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 9.

#### **h) Pension scheme**

The charity operates a defined contribution personal pension scheme which is available to all qualifying employees. The cost recognised in the accounts is equal to the contributions payable to the scheme in the accounting period. These pension costs are allocated across the relevant resources expended categories of the Statement of Financial Activities.

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2023

Autism Hampshire also participates in a defined benefit pension scheme for certain staff who have transferred to the charity under Transfer of Undertakings (Protection of Employment) (TUPE) regulations. This scheme is operated by the NHS and is unfunded. Contributions to this scheme, as advised by the scheme administrator, are charged to the Statement of Financial Activities as they fall due.

#### **i) Tangible fixed assets and depreciation**

It is the policy to capitalise all single fixed assets costing over £500 or where grouped together when assets are considered to be of a portable or desirable nature.

Freehold land is not depreciated.

Depreciation is provided on a straight-line basis for the following classes of assets:

<b>Asset category</b>	
Buildings	2 – 2½%
Equipment	15 – 25%
Motor Vehicles	20%

#### **j) Value added tax**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **k) Operating lease rentals**

Rentals payable under operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA over the period in which the cost is incurred.

#### **l) Financial instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. The measurement basis used for these instruments is detailed below.

#### **m) Debtors and cash at bank**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

#### **n) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## **2. Legal status of the charity**

Autism Hampshire is a company limited by guarantee and having no share capital. The liability of each member to contribute to the assets of the company is limited to £1. The charity has one wholly owned subsidiary (Hampshire Autistic Services Limited) which has not traded since incorporation.

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2023

#### 3. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022-23 £	Total Funds 2021-22 £
Donations	31,685	1,979	33,664	34,796
Grants	-	264,789	264,789	34,293
Memberships	1,005	-	1,005	409
<b>Total</b>	<b>32,690</b>	<b>266,768</b>	<b>299,458</b>	<b>69,498</b>

#### 4. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022-23 £	Total Funds 2021-22 £
<i>Adult Services:</i>				
Commissioned packages of support	5,970,044	-	5,970,044	3,318,855
Grants	14,270	-	14,270	74,825
Rental income	15,960	-	15,960	15,960
<b>Total</b>	<b>6,000,274</b>	<b>-</b>	<b>6,000,274</b>	<b>3,409,640</b>
<i>Community Partnerships:</i>				
Commissioned work	412,795	-	412,795	368,548
Contracts	61,199	-	61,199	96,896
Grants	-	-	-	54,079
<b>Total</b>	<b>473,994</b>	<b>-</b>	<b>473,994</b>	<b>519,523</b>
<b>Total</b>	<b>6,474,268</b>	<b>-</b>	<b>6,474,268</b>	<b>3,929,163</b>

Rental income consists of rent payable by a housing association at a property used for Supported Living in Bitterne, Southampton (see also note 19).

#### 5. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022-23 £	Total Funds 2021-22 £
Fundraising events	29,335	-	29,335	32,615
Trading operations	101,237	-	101,237	69,616
Lottery	621	-	621	645
<b>Total</b>	<b>131,193</b>	<b>-</b>	<b>131,193</b>	<b>102,876</b>

#### 6. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022-23 £	Total Funds 2021-22 £
Bank interest	4,782	-	4,782	4,001
<b>Total</b>	<b>4,782</b>	<b>-</b>	<b>4,782</b>	<b>4,001</b>

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2023

#### 7. Cost of generating funds

	Direct Staff Costs £	Other Direct Costs £	Governance Support Costs £	Other Support Costs £	Total 2022-23 £	Total 2021-22 £
Fundraising costs	47,509	41,588	264	15,640	105,001	99,285
Trading operations	34,718	35,115	207	12,259	82,299	87,871
<b>Total</b>	<b>82,227</b>	<b>76,703</b>	<b>471</b>	<b>27,899</b>	<b>187,300</b>	<b>187,156</b>

#### 8. Expenditure on charitable activities

	Direct Staff Costs £	Other Direct Costs £	Governance Support Costs £	Other Support Costs £	Total 2022-23 £	Total 2021-22 £
Regulated Services	4,101,724	1,836,015	17,589	1,042,335	6,997,663	4,132,159
Community Partnerships	349,002	149,757	1,477	87,554	587,790	435,443
<b>Total</b>	<b>4,450,726</b>	<b>1,985,772</b>	<b>19,066</b>	<b>1,129,889</b>	<b>7,585,453</b>	<b>4,567,602</b>

#### 9. Support costs

	Direct Staff Costs £	Overheads £	Total 2022-23 £	Total 2021-22 £
Finance, HR and IS	264,125	82,879	347,004	310,592
Governance	-	19,537	19,537	12,591
Management	306,701	504,078	810,779	784,589
<b>Total</b>	<b>570,826</b>	<b>606,494</b>	<b>1,177,320</b>	<b>1,107,772</b>

Governance includes audit costs, the AGM and committee costs. Support costs have been allocated on the basis of time spent working on the activity.

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2023

#### 10. Net income for the year

	2022-23	2021-22
This is stated after charging:	£	£
Depreciation	83,479	81,826
Auditor's remuneration – current year	18,000	11,700
- additional fee for the prior year	900	-
- non-audit fees	-	215
<i>Operating lease rentals:</i>		
Land and buildings	71,144	69,882
Other	14,714	1,027

#### 11. Staff numbers and costs

The average number of persons employed by the charity during the year, analysed by category was as follows.

	2022-23	2021-22
	Number	Number
Direct charitable	234	134
Fundraising and publicity	5	3
Management and Administration	25	18
<b>Total</b>	<b>264</b>	<b>155</b>

The aggregate payroll costs of the above persons were as follows:

	2022-23	2021-22
	£	£
Salaries and wages	4,940,350	3,079,764
Social security costs	415,369	242,660
Pension costs	132,374	62,698
<b>Total</b>	<b>5,488,093</b>	<b>3,385,122</b>

The charity has included the cost of accrued holiday entitlements for all employees not taken at the year end. The cost of this was £4,192 (2022: £10,719).

One member of staff was paid a salary and emoluments between £60k-£70k (2021-22 one between £100k-£110k).

The charity's key management personnel consisted of 7 persons (2021-22: 9 persons) as listed on page 3. The total amount of employee benefits and other costs relating to key management personnel was £437,098 (2021-22: £396,599).

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2023

The charity operates a defined contribution personal pension scheme which is available to all qualifying staff. The charity contributes a minimum of 3% of the employee's salary into the scheme subject to a minimum 5% contribution from the employee. The cost of the scheme in the year was £89,363 (2021-22: £62,698).

Autism Hampshire participates in a defined benefit pension scheme which is operated by the NHS and is unfunded. Contributions to this scheme, as advised by the scheme administrator, are charged to the Statement of Financial Activities as they fall due. The charity contributes 14.38% of pensionable earnings to this scheme which resulted in a cost of £43,011 in the year (2021-22: £nil).

#### 12. Trustees' remuneration and expenses

No Trustee received remuneration of any form (2021-22: none). Expenses of £nil (2021-22: £88) were incurred in the year for Trustees' travel and subsistence.

#### 13. Tangible fixed assets

	Land and Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2022	2,140,044	256,962	100,460	2,497,466
Additions	-	11,185	-	11,185
Disposals	(298,076)	(45,932)	(28,895)	(372,903)
<b>At 31 March 2023</b>	<b>1,841,968</b>	<b>222,215</b>	<b>71,565</b>	<b>2,135,748</b>
<b>Depreciation</b>				
At 1 April 2022	642,600	128,566	84,869	856,035
Charge for year	30,415	49,770	3,294	83,479
Eliminated on disposal	(166,093)	(41,239)	(23,396)	(230,728)
<b>At 31 March 2023</b>	<b>506,922</b>	<b>137,097</b>	<b>64,767</b>	<b>708,786</b>
<b>Net book value</b>				
<b>At 31 March 2023</b>	<b>1,335,046</b>	<b>85,118</b>	<b>6,798</b>	<b>1,426,962</b>
<b>At 31 March 2022</b>	<b>1,497,444</b>	<b>128,396</b>	<b>15,591</b>	<b>1,641,431</b>

Included within tangible fixed assets at 31 March 2023 are land and buildings at Brockhurst Road, Gosport, recorded at a net book value of £325,479 which were sold on 28 June 2023 for net proceeds of £633,612.

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2023

#### 14. Debtors

	2023	2022
	£	£
Due within one year:		
Trade debtors	273,184	238,466
Other debtors	3,596	4,459
Prepayments and accrued income	514,092	204,516
	<u>790,872</u>	<u>447,441</u>
Due after one year:		
Other debtors	10,700	10,700
<b>Total</b>	<b><u>801,572</u></b>	<b><u>458,141</u></b>

#### 15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	200,522	177,154
Other creditors	101,711	86,131
Taxation and social security	128,946	76,583
Accruals	211,740	122,964
Deferred income	18,708	136,278
<b>Total</b>	<b><u>661,627</u></b>	<b><u>599,110</u></b>

Deferred income represents fees received in advance of the period to which they relate.

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2023

#### 16. Movement in funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfer Between funds £	At 31 March 2023 £	
<b>Restricted funds</b>						
i	SCC COMF	-	6,166	6,166	-	-
ii	SCC Vaccination	-	9,600	9,600	-	-
iii	John Lewis Gardening	-	500	278	-	222
iv	Southampton Charitable Trust	-	600	600	-	-
v	Serendipity Lottery Grant	-	100,670	80,508	4,266	24,428
vi	Serendipity Thomas Bailey Grant	-	15,000	-	-	15,000
vii	Serendipity New Forest Grant	-	5,000	1,504	-	3,496
viii	Serendipity Skills Group	-	9,000	586	-	8,414
ix	Partnership Foundation	346	-	-	-	346
x	Caring Communities Grant	689	-	-	-	689
xi	Solent Employment Project	-	10,591	16,219	5,628	-
xii	IAG	-	100	100	-	-
xiii	Spectra application	15,038	-	2,466	-	12,572
xiv	Autism and Nature	-	9,657	4,870	-	4,787
xv	Get Going Again	-	99,884	40,786	-	59,098
<b>Total restricted funds</b>	<b>16,073</b>	<b>266,768</b>	<b>163,683</b>	<b>9,894</b>	<b>129,052</b>	
<b>Unrestricted funds</b>						
General unrestricted	2,411,284	7,268,775	7,609,070	(9,894)	2,061,095	
<b>Total unrestricted funds</b>	<b>2,411,284</b>	<b>7,268,775</b>	<b>7,609,070</b>	<b>(9,894)</b>	<b>2,061,095</b>	
<b>Total funds</b>	<b>2,427,357</b>	<b>7,535,543</b>	<b>7,772,753</b>	<b>-</b>	<b>2,190,147</b>	

#### Restricted funds

- i A grant from Southampton City Council towards the cost pressures associated with Covid-19.
- ii A grant from Southampton City Council to support a Covid-19 vaccination awareness project.
- iii A grant from John Lewis to purchase gardening equipment for use at supported living services.
- iv A donation from the Southampton Charitable Trust towards activities and equipment for people we support in the Southampton area.
- v A grant from the National Lottery Fund to support the development and operation of Serendipity social groups across Hampshire.
- vi A grant from the Thomas Bailey Fund to support the development and operation of Serendipity social groups across Hampshire.
- vii A grant from the Alice Ellen Cooper-Dean Charitable Foundation to support the New Forest Serendipity Social Group.
- viii A grant towards skills-based Serendipity social groups.
- ix A grant from the Partnership Foundation Community Funding to support sports and art activities for the Serendipity group members.
- x Caring Communities Grant – Southampton City Council grant towards the costs of 12 trial sports sessions that focus on a range of sports and physical activities for adults on the autistic spectrum.

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2023

- xi Grant from the European Social Fund for an employment project for which Autism Hampshire is partnering with Southampton City Council.
- xii A donation towards the work of the Information, Advice and Guidance team.
- xiii Net proceeds of a fundraising event towards the development of technology to support people on the autism spectrum.
- xiv A grant from the National Lottery Community Fund towards the production of books.
- xv A grant from Hampshire County Council towards a project aimed at improving access to healthcare services.

#### 17. Analysis of assets and liabilities between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Fixed assets	1,426,962	-	1,426,962	1,641,431
Current assets	1,285,060	129,052	1,414,112	1,374,336
Long-term assets	10,700	-	10,700	10,700
Current liabilities	(661,627)	-	(661,627)	(599,110)
Long-term liabilities	-	-	-	-
<b>Total</b>	<b>2,061,095</b>	<b>129,052</b>	<b>2,190,147</b>	<b>2,427,357</b>

#### 18. Operating lease commitments

Commitments under non-cancellable operating leases are as follows:

	2023 Land & Buildings £	2023 Other Operating Leases £	2022 Land & Buildings £	2022 Other Operating Leases £
Due not later than one year	51,757	1,136	64,019	1,800
Between one and five years	6,507	421	60,514	-
After more than five years	-	-	-	-
<b>Total</b>	<b>58,264</b>	<b>1,557</b>	<b>124,533</b>	<b>1,800</b>

#### 19. Rental income

Aggregate rental income from operating leases was as follows:

	2022-23 £	2021-22 £
Letting of owned premises	15,960	15,960
<b>Total</b>	<b>15,960</b>	<b>15,960</b>

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2023

#### 20. Related parties

There were no related party transactions for the year ended 31 March 2023 (2021-22: nil).

#### 21. Government grants

The charity received the following government grants:

	2022-23	2021-22
	£	£
<i>Donations and legacies:</i>		
HM Revenue and Customs	-	8,306
Southampton City Council	15,766	-
Hampshire County Council	99,884	-
<b>Total</b>	<b>115,650</b>	<b>8,306</b>
<i>Charitable activities:</i>		
Hampshire County Council	-	120,583
Southampton City Council	-	16,260
<b>Total</b>	<b>-</b>	<b>136,843</b>
<b>Total</b>	<b>115,650</b>	<b>145,149</b>

#### 22. Post balance sheet events

On 24<sup>th</sup> October an Emergency General Meeting of the Autism Hampshire Members agreed to a merger with Avenues Group, with a legal merger target date of 1st November 2023.

Following a robust due-diligence process both boards have agreed that they will come together within a group structure and believe that the merits of doing so will provide:

- better outcomes for the people both organisations support;
- increased reach and improved focus for community projects;
- a financially sustainable future and greater efficiencies through economies of scale;
- a strong employee offer;
- career development opportunities for employees;
- a strong presence and employer brand in the local labour market enabling an enhanced focus on and delivery of community projects, with a particular focus on those people who are not eligible for statutory services; and
- enhanced negotiating strength with commissioners.

Included within tangible fixed assets at 31 March 2023 are land and buildings at: Brockhurst Road, Gosport, recorded at a net book value of £325,479 which were sold on 28 June 2023 for net proceeds of £633,612; and Harcourt Road, Southampton recorded at a net book value of £307,755 which were sold on 11<sup>th</sup> October for net proceeds of £295,123.

**AUTISM HAMPSHIRE**

England & Wales - Charity number 288141

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# Accounts

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

COMPANY LIMITED BY GUARANTEE  
REGISTERED COMPANY 01710300  
REGISTERED CHARITY 288141

# AUTISM HAMPSHIRE

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### FOR THE YEAR ENDING 31 MARCH 2022



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# AUTISM HAMPSHIRE

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDING 31 MARCH 2022

#### Reference and administrative details

Charity number	288141
Company number	01710300

#### Trustees

Jonathan Hardie	(Chair, Executive Chair from 28 January 2022 to 29 September 2022)
Lee Corless	(Resigned 14 April 2022)
Andrew Edmonds	(Treasurer)
Graham Shields	(Company Secretary)
Jayne Turnbull	
Cllr Ivan White	(Resigned 21 September 2021)
Deborah Nash	
Alexander Parry	
Elizabeth Williams	(Appointed 17 November 2020, resigned June 2021)
Andrew Reddy	(Appointed 30 November 2021)
Peter Robertson	(Appointed 30 November 2021)

#### Chief Executive

Debra Harrison-Sales	(until 28 January 2022)
D'Arcy Myers (Interim)	(Appointed 30 September 2022)

#### Registered Office

1648 Parkway  
Solent Business Park  
Whiteley  
Fareham  
Hampshire  
PO15 7AH

#### Senior Management Team

Laura Harman	Community Partnership Services Manager	(until 9 July 2021)
Jeremy Webb	Human Resources Manager	
Diane Wilson	Quality & Safeguarding Manager	(until 10 January 2022)
	Operations Director	(from 10 January 2022 to 7 October)
Allison Henbest	Interim Operations Director	(from 12 September 2022)
Rhona Bray	Regulated Services Manager	(until 14 May 2021)
Emma Brough	Financial Controller	
Danielle Baird	Senior Manager, Regulated Services	(from 1 June 2021 to 28 January 2022)
Simon Phillips	Senior Manager, Regulated Services	(from 1 June 2021 to 28 January 2022)
Debora Fitton	Senior Manager, IAG, Mentoring and Training	(from 14 June 2021)
Cheryl Claxton	Fundraising & Community Manager	(from 13 September 2021)

The structure of the Senior Management Team changed on 28 January 2022, after which point regulated services were represented by the Operations Director.

# **AUTISM HAMPSHIRE**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDING 31 MARCH 2022**

#### **Bankers**

National Westminster Bank  
1 Romsey Road  
Shirley  
Southampton  
Hampshire  
SO16 4GT

#### **Auditors**

Azets Audit Services  
Secure House  
Lulworth Close  
Chandlers Ford  
Hampshire  
SO53 3TL

#### **Solicitors**

Paris Smith  
Number 1 London Road  
Southampton  
Hampshire  
SO15 2AE

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# **AUTISM HAMPSHIRE**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDING 31 MARCH 2022**

#### **Introduction**

The financial statements attached form the charity's statutory accounts for the year ended 31st March 2022, as approved by the Trustees. Copies of the statutory accounts will be submitted to the Charity Commission and to the Registrar of Companies. The auditor's report on the statutory accounts is unqualified.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019).

#### **Objectives and activities**

##### **Vision**

It is our **VISION** to create a better future for autistic people.

##### **Mission**

It is our **MISSION** to create opportunities, challenge perceptions, enhance choices and provide high quality services to meet the diverse needs of autistic people.

Autism Hampshire supports autistic people through:

##### **Supported Living Services**

Autistic people are given freedom and independence to live with peers in a supported environment. People are supported in their own homes to learn life skills and to maintain an independent lifestyle.

##### **Residential Services**

Support is provided to autistic people within a residential setting with similar objectives to those of our supported living services.

##### **Information, Advice and Guidance**

Free support is available for autistic people, their families and professionals from our Information, Advice and Guidance team. The team meets individuals and families so that they can receive ongoing, consistent support pre, during and post diagnosis. They manage over 9,000 individual requests for help each year.

##### **Serendipity Groups**

Community groups so that people with autism can develop their social circles, learn new skills and become less isolated.

##### **University Mentoring**

University students with autism and / or with mental health problems are offered 1-2-1 support to help them with the challenges and changes of being at university.

##### **CPD accredited training and consultancy**

Courses and workshops support parents, adults, schools, employers and commercial partners with a range of autism-related topics including communication, social interaction and aspects of autism diagnosis.

## AUTISM HAMPSHIRE

### REPORT OF THE TRUSTEES (CONTINUED)

#### FOR THE YEAR ENDING 31 MARCH 2022

##### Achievements and performance

###### **Supported Living**

Our Supported Living services offer people the opportunity to live away from the family setting in an environment which best meets their individual needs. Support varies dependent on individual needs, but can include support with personal care, leisure activities, cooking, cleaning and household chores. People we support include autistic people, as well as people with learning disabilities, mental health problems and physical disabilities.

During 2021-2022 Autism Hampshire supported 36 people in supported living households. In January 2022, Autism Hampshire was notified that we would be contracted to provide support in 16 new supported living homes from 30 March 2022. There are now 74 people being supported in this way.

In light of this, the Trustees and Senior Management Team reviewed the management structure of our Supported Living services. An Operations Director was appointed from January 2022 to give additional strategic and management support to the Supported Living teams. An additional two Area Managers were also appointed.

###### **Information, Advice and Guidance**

Our Information, Advice and Guidance (IAG) service is available to children (and their families) and adults living in Hampshire, Portsmouth and Southampton who are on the diagnostic pathway or have been diagnosed as autistic. Referrals can be made by the person themselves or by professionals/family members. Overall, this forms a vital lifeline for many people who would otherwise be trying to get access to statutory services. We provide consistent, safe and effective services through our fully trained IAG Officers.

During this financial year, we continue to be contracted to provide IAG support by Hampshire County Council, Portsmouth City Council, Southampton City Council, Sussex Partnerships NHSFT and Surrey Partnerships NHSFT.

From April 2021 to March 2022 in addition to thousands of telephone calls, we provided 186 in-person appointments.

*'Autism Hampshire help me find various activities and hobbies to improve my chances of getting employed and enjoying the experience while doing it, thanks for everything John'*

*'Such a wealth of information I cannot thank you enough for the help and support your friendly helpful staff gave me'*

*'I feel more empowered to move forward in a positive way with our lives having being given so much valuable information surrounding autism. I feel like I understand my daughter even more now and how/why she behaves how she does'*

###### **Serendipity Groups**

The Serendipity groups are user-led community groups. The groups meet in community-based venues or online, and are facilitated by volunteers, many of whom are autistic.

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES (CONTINUED)**

#### **FOR THE YEAR ENDING 31 MARCH 2022**

Even prior to Covid-19, opportunities for autistic adults to gain support from peers in their local community were limited. Our Serendipity Groups are a place for people to build friendships, feel less isolated and develop their confidence. Throughout Covid-19, the support and friendships people have received because of these groups has been invaluable; people have felt less alone, less anxious and more certain of what is safe to do.

The groups can be attended independently, but friends, partners or carers are welcome. Members do not need to have a formal diagnosis to attend.

In response to Covid-19 we identified a need to develop our Serendipity Groups so that people can feel more confident in going out and meeting people, can develop their skills and independence in a more challenging work environment and can access online sessions where face-to-face meetings may be overwhelming. The Serendipity Groups are funded through voluntary income and over the next three years, it will cost Autism Hampshire over £364,000 to run our Serendipity Groups programme. With a grant from the National Lottery Community Fund, we are on our way to ensuring that these essential groups remain free for autistic adults to attend. The grant will help to cover running costs, including venues activities and staffing. It will also support the development of new groups and new skills-based workshops and activities.

In 2021-22 Autism Hampshire ran 2 online groups, with 6 in-person groups returning from March 2022. Partnerships are a valuable and important part of delivering the programme; in this financial year we have collaborated with local community organisations including MAST Mayflower Theatre, Friends of St James Park, Hampshire Cultural Trust and Blue Apple Theatre.

#### **University Mentoring**

Throughout the financial year, we continued to build on our successful partnership at the University of Portsmouth. Our team of qualified Specialist Mentors are experienced in providing 1:1 support to Higher Education students who are autistic and may also have mental health issues or a learning difficulty. This DSA accredited service supported 164 students to develop condition-specific strategies that enable them to overcome barriers to learning and coping with university life.

Of the 164 students, 75 were referred for mental health support and 89 were referred for support for their autism.

*'My mentor is very helpful and kind. She also gives me strategies to help with my anxiety and panicking. She's also a very good listener as well'*

*'My mentor is very encouraging and helps to break down tasks and organise my time. She reminds me of what is important to me which keeps me motivated'*

*'Have felt like I have had a great network of support from many people and that my mentor has played a big part in this. They have really helped me manage many aspects of my university life this year'*

#### **CPD accredited training and consultancy**

Autism-related training courses are delivered externally to parents, carers, schools, autistic adult and employers. The team has been offering training over the past ten years with great success and continues to receive exceptional feedback from people undertaking training courses. Autism Hampshire trainers collaborate with Experts by Experience on the design and content of our training to ensure personal perspectives are an integral part of all the courses.

## AUTISM HAMPSHIRE

### REPORT OF THE TRUSTEES (CONTINUED)

#### FOR THE YEAR ENDING 31 MARCH 2022

The following attendees shared their experiences of attending Autism Hampshire training:

*'It was really informative, very relevant, really enjoyable and enabled me to understand more about autism. The explanations given were great and explained in a way that allowed me to appreciate how life may be for an autistic person'*

*'It has been extremely useful for my role as a special needs assistant and I have already spoken to my school and suggested that all those working with an autistic child should do this course'*

*'I really enjoyed the course and it gave me a lot of useful information, it was also helpful to see that other parents go through similar situations and there is support out there. The trainer Dave was very knowledgeable and really good and helpful at delivering the course. I've already recommended the course to other mums who are waiting for their children to be diagnosed with autism'*

#### **Experts by Experience**

Autism Hampshire's Experts by Experience Forum continues to support the charity with strategic support and advice. The forum is made up of autistic people with a variety of backgrounds and experience, both internal autistic staff members and external individuals. The panel met online 12 times in 2021-22 and have supported with advice on training course content, research collaborations and internal policies.

#### **Fundraising and Retail**

The organisation charges fees for training, supported living, domiciliary care and mentoring services, paid by local authority contracts, grants and personal budgets. In setting fees, the Trustees aim to achieve full cost recovery for these services. This statutory income is complemented by the activity of our charity fundraising department and retail.

#### **Fundraising**

Autism Hampshire raises funds to support autistic people through community projects that are not funded through local authority contracts, such as our Serendipity Groups programme. Funds are also raised to support core costs where required, as well as specialist equipment and sensory items for the people we support to use. Household furniture, gardening equipment and other items are fundraised for on an ad-hoc basis.

Funds are raised through several income streams, including community and events, Trusts and grants, individual giving and corporate donations. Throughout the year, Covid-19 continued to have an impact on the charity's fundraising, with several events cancelled or postponed. However, the annual Lawrie McMenemy Golf Day was run in September 2021 for the first time since 2019 and raised over £15,000.

A new Fundraising & Community Manager was recruited in September 2021 to build momentum back into our fundraising in light of our continued recovery from Covid-19. A successful application was submitted to the National Lottery Community Fund to raise income for our Serendipity Groups programme. The grant is for £245,801 over three years starting 1<sup>st</sup> April 2022. We continue to build momentum back into our fundraising with the recruitment of a new Community & Events Fundraiser as well as a Trusts & Grants Fundraiser in 2022.

The total raised from donations, legacies and grants in 2021-22 was £69,498 with expenditure of £99,285.

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES (CONTINUED)**

#### **FOR THE YEAR ENDING 31 MARCH 2022**

Whilst the majority of our income arises from fees charged for services, the Trustees recognise the importance of both specific and general donations in assisting the development of our services. We would like to thank all our donors and sponsors for their continued support.

#### **Retail**

Autism Hampshire continues to run a charity shop in Fareham. Retail income has continued to increase as we have built relationships with the local community and developed our offering. In 2021-22 the shop raised £69,616 in income with expenditure of £87,871.

The shop is supported by two employees – a Shop Manager and an Assistant Manager – as well as a number of volunteers. The volunteers support general day-to-day running of the shop as well as online selling through EBay.

#### **Organisational partnerships**

Autism Hampshire and its senior management team continue to contribute to local and national strategy through partnering with organisations such as the Autism Alliance, Hampshire Autism Board and Portsmouth Autism Community Forum.

The Autism Alliance seeks to provide networking, autism practice development and to influence local, regional and national autism related policy development and implementation.

#### **Plans for future periods**

##### **Growth and transition**

Autism Hampshire is in a period of growth and transition, which has come about due to an increase in service provision from April 2022, with an additional 16 supported living houses coming under Autism Hampshire's service from 1<sup>st</sup> April, in addition to the 9 existing supported living and residential houses that were already under our provision.

This additional service provision will increase the number of people being supported by the charity, as well as the number of staff being employed, and as such an operational review has been underway since January 2022.

The charity also saw the departure of its CEO in January 2022. The Chair of Trustees took on the role of Acting CEO until an interim CEO was appointed in September 2022 to continue an organisational review.

Although our supported living services are funded through local authority contracts, i.e. the cost of providing the direct support in the houses for the people living there is funded through these contracts, we are expecting an increase in wider expenditure over the next three years. This is due to the increase in service provision and resources needed to support this growth.

Additional expenditure is expected on HR and recruitment costs, operational and management support, sensory and specialist equipment to fit individual needs of those we are supporting, as well as furniture, decoration and other household items.

# AUTISM HAMPSHIRE

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2022

#### Strategy

Autism Hampshire continues to develop in line with our current 4-year strategy 2021-2025. This strategy was co-produced with Experts by Experience and local commissioners and stakeholders were consulted. Our strategic priorities for 2021-25 are:

- Neurodiversity/Autism Awareness and Professional Training
- Widening our organisational approach to incorporate related conditions and embrace neurodiversity.
- Extending our training offering both internally and to external stakeholders.
- Developing awards for organisations that are competent in supporting and assisting people who are neurodivergent/autistic.

#### Diagnosis

- Exploring the opportunity for providing a private diagnosis service where this is urgently needed, whilst supporting local government to deliver their diagnostic services on a timely basis.
- Supporting individuals and families pre, during and post diagnosis.
- Providing more specific support for those seeking diagnosis.

#### Focused support

- Enhancing community partnership working to provide 24/7 holistic services.
- Expanding supported living services and maximising opportunities to enhance the quality of support practices.
- Addressing the needs of older people who need to access our services.

#### Inclusion

- Improving inclusion in educational settings.
- Supporting children and adults to transition to new environments, using technology as appropriate.
- Developing further the Serendipity Social Groups.
- Increasing access to Autism Hampshire's services and wider services.

#### Partnerships, Research and Innovation

- Engaging with a wide range of partners including schools and colleges, NHS services, social care services and local government.
- Working with local NHS Trusts to improve access to mental health services and support people in a person-centred and holistic way.
- Increasing research opportunities with local universities.

#### Employment

- Supporting individuals with work-related needs.
- Training and support for employers.
- Supporting statutory work programmes.

This strategy will be reviewed as part of the wider operational review. Many of the people we will now be supporting through our supported living services are autistic, but there are also individuals with learning disabilities, physical conditions and other conditions. We want to ensure our strategy reflects everyone that we are supporting.

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES (CONTINUED)**

#### **FOR THE YEAR ENDING 31 MARCH 2022**

##### **Structure governance and management**

###### **Performance Management**

The charity uses various criteria to assess its performance; quarterly formal business reviews held for each department triangulate indicators related to quality and cost. Key performance indicators related to each contract term are used to assess overall effectiveness and viability. Also, feedback on our services from all stakeholders and reports from regulators including the Care Quality Commission are key to this assessment process.

The Care Quality Commission reviewed our residential services in Brockhurst Road, Gosport, during 2021, and unfortunately deemed that they were inadequate, placing them into special measures. Management quickly acknowledged and acted upon the points raised, including investing heavily in significant improvements to the living environment as well as the quality of support being provided. The cost of bringing these services up to the standard that we aspire to is reflected in the 2021-22 accounts. The services were subject to a focused inspection in July 2022 to follow up on key areas. The result was a rating of 'Needs Improvement', with no breaches in regulations found. Continued investment has been made into these services in 2022-23.

Our other residential service, located in Southampton, was inspected by the Care Quality Commission in January 2022 and received a rating of 'Good' across all categories.

###### **Governing document**

Autism Hampshire is a charitable company limited by guarantee, incorporated 28 March 1983 and registered as a charity on 30 November 1983. The company was established under a Memorandum of Association, which details the objects and powers of the charitable company, and it is governed under its Articles of Association as amended (the latest amendment was dated 10th December 2013 and incorporated the change of name from Hampshire Autistic Society). Being limited by guarantee, the company has no authorised or issued share capital. The liability of each member is limited to a contribution (not exceeding £1) to the company assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member, for payment of the company's debts and liabilities contracted before he/she ceases to be a member and the costs, charges and expense of winding up.

The Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity'. The charity's activities continue to operate exclusively for the public benefit.

###### **Appointment to the Board**

Board members are also Trustees of the organisation for the purposes of charity law, as well as being directors of the company for the purposes of the Companies Act 2006. The Trustees are elected for a minimum of three years with one third of the Trustees put up for re-election at each AGM. The Board meets a minimum of four times a year at which the annual budget and strategic plans are considered and approved. Trustees also attend other Board Sub-Groups for Governance (risk, quality, Health and Safety) Finance, Business Reviews for service areas and other meetings related to major service development projects such as De-Registration.

In recruiting new Trustees, the Board aims to achieve and maintain a good balance between professional Trustees and experts by experience/parental representation. The Board maintains a Search Committee to ensure this balance is properly maintained.

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES (CONTINUED)**

#### **FOR THE YEAR ENDING 31 MARCH 2022**

##### **Trustee induction and training**

Having been identified, potential Trustees are invited to become involved with Autism Hampshire by attending Board meetings as a guest to learn more about the requirements. This becomes something of an extended interview process for both parties and is intended to ensure that on appointment the new Trustee will be bringing the necessary skills and commitment to the role. During this time the candidate is made fully aware of the formal responsibilities of the position and the charity's decision-making processes.

When the appointment is agreed, the potential Trustee is co-opted to the Board and subject to approval by the members and other board Trustees officially becomes a Trustee at the subsequent AGM. An induction programme covers all aspects of Trustee duties and the complete range of services provided by the organisation.

An annual Board of Trustees away day is held to; review the Board's effectiveness; review Strategy and Risk approaches; and to ensure that Trustees are fully aware of any legal or regulatory changes that affect their role.

##### **Organisation**

Under the Articles of Association, the Board of Trustees consists of at least five and not more than fifteen individuals. It is usual for a simple majority of the Board to be persons with autism (or similar condition) or parents / guardians / carers of such persons. All Trustees are required to be members of the organisation. At present, the Board consists of seven appointed Trustees.

The Board is responsible for the direction and management of the organisation and in discharging these responsibilities, meets regularly throughout the year. It delegates day-to-day operational management and decision-making to the Chief Executive Officer.

The organisation has a wholly owned subsidiary – Hampshire Autistic Services Ltd (formerly Autism Hampshire Ltd) which remains a dormant company, having never traded. The investment in this company is one ordinary £1 share.

No member of the Board of Trustees has any financial interest in Autism Hampshire or its subsidiary company.

##### **Pay policy for senior staff**

The Trustees consider the Board of Trustees, who are the company's directors, and the Chief Executive to be the key management personnel of the charity. All Trustees give their time freely and none received remuneration or expenses in the year. There were no related party transactions.

The pay of senior staff is reviewed periodically by the charity's remuneration committee. The precursor to any pay review has been affordability. Three pay reviews have been awarded since April 2009 for senior staff, all of which were applied to all staff of the charity. In October 2014, a 1% pay award was given to all staff working for the charity, in April 2021 the pay award was 2.2%, and in April 2022 it was 5%. These have reflected changes to the National Living Wage, which have resulted in higher percentage increases being awarded to those employees earning the lowest hourly rates.

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES (CONTINUED)**

#### **FOR THE YEAR ENDING 31 MARCH 2022**

##### **Financial review**

Income received was £4,130,465 (2020-21: £4,108,701) and resources expended totalled £4,754,758 (2020-21: £4,029,267) resulting in an overall deficit for the year of £624,293 (2020-21: surplus £79,434).

Voluntary income from donations, legacies and grants decreased slightly from £73,787 in 2020-21 to £69,498 in 2021-22. In 2020-21 there had been a significant amount in unrestricted grants related to the Covid-19 pandemic that contributed to this figure which were significantly reduced in 2021-22. Donations increased substantially, by 36%. Income from charitable activities decreased by 2% to £3,929,163. This resulted from the reduction of fee income in residential care homes, reflecting the general move towards supported living services. Income from trading activities increased by 240%. In 2020-21 there were significant closure periods for the shop and very few fundraising activities were able to take place. These were able to recommence in 2021-22.

Expenditure increased by around 18% for a number of different reasons:

- Investment in the growth of the organisation required to secure new contracts for supported living services.
- Investment in fundraising including building capacity for grant applications.
- Increased staffing costs related to difficulties recruiting and retaining staff in the care sector.
- Increased building maintenance costs that had been delayed owing to the Covid-19 pandemic.
- Specific costs related to the difficulties experienced at our residential services in Gosport.

Total reserves at 31 March 2022 were £2,427,357, of which £16,073 were restricted and £2,411,284 unrestricted. The statement of cashflows shows a net cash decrease of £426,453 (2020-21: increase £281,915), reflecting the deficit for the year as well as an increase in both debtors and creditors relating to the expansion of services at the end of March 2022.

##### **Principal risks and uncertainties**

As the charity's principal funding sources are Local Authorities, there is a risk that ongoing financial constraints in the public sector affects our ability to ensure that each service is financially sustainable in its own right, whilst maintaining the high quality of services we aim to deliver, and the people we support deserve.

Added to these pre-existing issues we now face additional challenges from wage inflation, the cost of living crisis and worsening recruitment and retention difficulties in the sector.

These risks have been managed by regularly reviewing each service and identifying any changes that may be required to make them financially sustainable. The charity is currently undertaking a detailed review of the financial sustainability of the various services provided.

##### **Factors likely to affect future financial performance or position**

The issues noted above are likely to continue into future periods, with continuing inflation and increases in National Living Wage/Minimum Wage causing challenges for the ongoing provision of services unless these increases are properly funded.

##### **Investments policy**

The Trustees review and determine the strategy, policy and management of any investments held and adopt a cautious approach to investment. The charity currently holds no equity investments. A range of cash deposits

## AUTISM HAMPSHIRE

### REPORT OF THE TRUSTEES (CONTINUED)

#### FOR THE YEAR ENDING 31 MARCH 2022

are held which are fully protected under the Financial Services Compensation Scheme. These are under review to ensure the best interest rates are obtained for any cash held by the charity.

#### **Reserves policy**

The Board of Trustees has considered the adequacy of reserves held as at 31 March 2022 in the light of the Charity Commission guidance on charities' reserves. The Board of Trustees has determined that it is desirable to hold free reserves sufficient to meet a minimum of three months of current levels of operating expenditure. This is deemed a reasonable timeframe in which to reorganise the charity's services in the event that funding streams are significantly cut. At 31 March 2022 the position with regard to reserves was as follows:

Amount of total funds held £2,427,357.

Amount of restricted funds £16,073.

Amount that can only be realised by disposing of tangible fixed assets £1,558,253.

Balance of funds at 31 March 2022 £853,031

The balance of funds at 31 March 2022 represented around six weeks of current levels of operating expenditure. The requirement for reserves to be held in accessible funds has increased since the charity expanded its services in April 2022. Most of the properties owned by Autism Hampshire are no longer required for service delivery, so a programme is in place to sell these. One property was sold in April 2022.

#### **Employees' involvement**

The charity continues its practice of keeping all employees informed on matters affecting them so that a common awareness amongst all employees is developed. Where applicable, the charity consults employees or their representatives on a regular basis so that the views of employees can be considered in making decisions that are likely to affect their interests. A staff forum operates to ensure we are listening to the views and gathering feedback from employees. A full staff survey is conducted annually and in addition, shorter pulse surveys are being introduced in 2022-23.

#### **Risk management**

Key financial risks are being addressed to ensure the ongoing financial sustainability of the charity as explained above. The Trustees, senior management and senior staff contribute to the risk management process and based on this approach, the Trustees are satisfied that Autism Hampshire has no major risks that have not been addressed or mitigated during this period.

## AUTISM HAMPSHIRE

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

#### FOR THE YEAR ENDING 31 MARCH 2022

##### **Trustees' responsibilities**

The Trustees (who are also Directors for the purposes of the Companies Act) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires company Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period. In preparing these financial statements, the Directors 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 UK 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

##### **Statement as to disclosure to our auditors**

In so far as the Trustees are aware at the time of approving our annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information.

##### **Equality and diversity**

Autism Hampshire values and aims to support equality and diversity regardless of age, gender, race, disability, religion/belief, and sexual orientation. We recognise that our success depends upon our people. We further recognise that capitalising upon what is unique about individuals and drawing upon their different perspectives and experiences adds value to the way we deliver our services. These aims are delivered through our Equal Opportunities, Equality & Diversity, Anti-Discrimination, Anti Bullying & Harassment, Recruitment and Training & Development Policies and Procedures. Where possible we shall strive to make appropriate adjustments to the workplace to support people to achieve their work potential.

The organisation is committed to ensuring that it continually develops and supports a culture of effective communication and that all staff have an equal opportunity to contribute. This is achieved through our internal communication policies and procedures.

By order of the Board

.....  
Andrew Edmonds  
Treasurer

28 / 11 / 22

# **AUTISM HAMPSHIRE**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS OF AUTISM HAMPSHIRE**

#### **Opinion**

We have audited the financial statements of Autism Hampshire (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

## **AUTISM HAMPSHIRE**

### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE MEMBERS OF AUTISM HAMPSHIRE (CONTINUED)**

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

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

##### **Matters on which we are required to report on by exception**

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

##### **Responsibilities of Trustees**

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the

## **AUTISM HAMPSHIRE**

### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE MEMBERS OF AUTISM HAMPSHIRE (CONTINUED)**

going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

**AUTISM HAMPSHIRE**


**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF AUTISM HAMPSHIRE (CONTINUED)**

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Adam Wilson FCA (Senior Statutory Auditor)**  
**For and on behalf of Azets Audit Services**

**Chartered Accountants**  
**Statutory Auditor**

**28/11/2022**  
Date .....

Secure House  
Lulworth Close  
Chandlers Ford  
Southampton  
Hampshire  
SO53 3TL

## AUTISM HAMPSHIRE

### STATEMENT OF FINANCIAL ACTIVITIES

#### FOR THE YEAR ENDING 31 MARCH 2022

Statement of Financial Activities (incorporating the Income and Expenditure Account and Statement of Total Recognised Gains and Losses) for the year ended 31 March 2022.

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021-22 £	Total Funds 2020-21 £
<b>Income and endowments from:</b>					
Donations and legacies	3	33,912	1,293	35,205	25,885
Grants	3	34,293	-	34,293	47,902
<i>Charitable activities:</i>					
Adult services	4	3,334,815	74,825	3,409,640	3,576,109
Community partnerships	4	465,444	54,079	519,523	424,487
Other trading activities	5	87,838	15,038	102,876	30,278
Investments	6	4,001	-	4,001	4,040
Other income		24,927	-	24,927	-
<b>Total</b>		<b>3,985,230</b>	<b>145,235</b>	<b>4,130,465</b>	<b>4,108,701</b>
<b>Expenditure on:</b>					
<i>Raising funds:</i>					
Commercial trading operations	7	187,156	-	187,156	146,709
<i>Charitable activities:</i>					
Adult services	8,16	4,056,210	75,949	4,132,159	3,607,244
Community partnerships		380,921	54,522	435,443	275,314
<b>Total</b>		<b>4,624,287</b>	<b>130,471</b>	<b>4,754,758</b>	<b>4,029,267</b>
<b>Net income/(expenditure)</b>		<b>(639,057)</b>	<b>14,764</b>	<b>(624,293)</b>	<b>79,434</b>
Transfers between funds	16	-	-	-	-
<b>Net movement in funds</b>		<b>(639,057)</b>	<b>14,764</b>	<b>(624,293)</b>	<b>79,434</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	16	3,050,341	1,309	3,051,650	2,972,216
<b>Total funds carried forward</b>		<b>2,411,284</b>	<b>16,073</b>	<b>2,427,357</b>	<b>3,051,650</b>

The statement of financial activities includes all gains and losses recognised in the year, and all income and expenditure derive from continuing activities.

The deficit for the year for Companies Act purposes is £624,293 (2020-21: surplus £79,434).

The notes on pages 24-35 form part of these financial statements.

# AUTISM HAMPSHIRE

## BALANCE SHEET

FOR THE YEAR ENDING 31 MARCH 2022

	Note	2022 £	2021 £
<b>Fixed assets:</b>			
Tangible assets	13	1,641,431	1,641,049
<i>Total fixed assets</i>		<u>1,641,431</u>	<u>1,641,049</u>
<b>Current assets:</b>			
Debtors	14	458,141	339,918
Cash at bank and in hand		926,895	1,353,348
<i>Total current assets</i>		<u>1,385,036</u>	<u>1,693,266</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	15	(599,110)	(282,665)
<i>Net current assets</i>		<u>785,926</u>	<u>1,410,601</u>
<i>Total assets less current liabilities</i>		<u>2,427,357</u>	<u>3,051,650</u>
<b>Total net assets</b>		<u><b>2,427,357</b></u>	<u><b>3,051,650</b></u>
<b>The funds of the charity:</b>	16,17		
Restricted funds		16,073	1,309
Unrestricted funds		2,411,284	3,050,341
<b>Total charity funds</b>		<u><b>2,427,357</b></u>	<u><b>3,051,650</b></u>

The financial statements of Autism Hampshire (registered number 01710300) were approved by the Board of Trustees and authorised for issue on: 28/11/22



Andrew Edmonds  
Treasurer

The notes on pages 24–35 form part of these financial statements.

# AUTISM HAMPSHIRE

## STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDING 31 MARCH 2022

	Note	Total Funds 2021-22 £	Total Funds 2020-21 £
<b>Cash flows from operating activities:</b>			
Net cash (used in)/provided by operating activities	1	<u>(348,246)</u>	<u>297,879</u>
<b>Cash flows from investing activities:</b>			
Interest received		4,001	4,040
Purchase of tangible fixed assets		(82,208)	(20,004)
Net cash used in investing activities		<u>(78,207)</u>	<u>(15,964)</u>
<b>(Decrease)/increase in cash and cash equivalents in the year</b>		<b>(426,453)</b>	<b>281,915</b>
Cash and cash equivalents at the beginning of the year		1,353,348	1,071,433
Cash and cash equivalents at the end of the year	2	<u><b>926,895</b></u>	<u><b>1,353,348</b></u>

# AUTISM HAMPSHIRE

## NOTES TO THE STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDING 31 MARCH 2022

#### Notes to the cash flow statement

#### 1 Reconciliation of net expenditure to net cash flow generated from operating activities

	Total Funds 2021-22	Total Funds 2020-21
	£	£
Net (expenditure)/income for the year	(624,293)	79,434
Adjustments for:		
Interest receivable	(4,001)	(4,040)
Depreciation charges	81,826	71,352
(Increase)/decrease in debtors	(118,223)	136,982
Increase in creditors	316,445	14,151
<b>Net cash (used in)/provided by operating activities</b>	<b>(348,246)</b>	<b>297,879</b>

#### 2 Analysis of cash and cash equivalents

	Total Funds 2021-22	Total Funds 2020-21
	£	£
Cash at bank and in hand	329,485	598,348
Cash on deposit	597,410	755,000
<b>Total cash and cash equivalents</b>	<b>926,895</b>	<b>1,353,348</b>

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2022

#### 1. Accounting policies

##### a) Basis of preparation

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

The financial statements are prepared in Sterling which is the functional currency of the charitable company.

The charity's properties are disclosed at net book value based on historical cost less any impairment charge where net book value exceeds market value.

##### b) Preparation of accounts on a going concern basis

The charity continues to operate in a sector facing significant financial challenges including wage inflation, recruitment and retention issues in the care sector and limited funding available from local authorities to cover these additional costs. The result for the 2021-22 financial year reflects these challenges. The charity is currently undergoing a significant review of the financial sustainability of its various services. Various properties held by the charity are no longer required and are in the process of being sold, giving rise to significant cash inflows in 2022-23. After careful consideration of the charity's current financial position, with due regard to its cash flows, liquidity and borrowings, and plans and prospects, the Trustees have a positive expectation that the charity has adequate resources to continue in operation for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the accounts.

Autism Hampshire 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.

All incoming resources and resources expended derive from continuing activities.

##### c) Group financial statements

Autism Hampshire has one wholly owned subsidiary company – Hampshire Autistic Services Ltd. The investment in this company is one ordinary £1 share. This company has not traded since incorporation. The Statement of Financial Activities and Balance Sheet present information about the charity as an individual undertaking and not as a group on the basis of materiality.

##### d) Fund accounting

###### *Unrestricted funds*

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

###### *Restricted funds*

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or which have been raised by the charity for specific purposes.

## **AUTISM HAMPSHIRE**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

#### **FOR THE YEAR ENDING 31 MARCH 2022**

##### **e) Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) on an accruals basis, except to the extent that grants receivable must be applied to future periods of expenditure, or are contingent on future requirements being fulfilled. Performance related income invoiced in advance of the charity is deferred in the accounts until such time as the contract is fulfilled. Grants of a general nature have been included within

donations and legacies whilst those performance-related grants that specify conditions have been included within charitable activities.

Donations are recognised in the SOFA when receivable. Donations are analysed between restricted donations, which may only be applied for a specific purpose, and unrestricted donations, which may be applied for any suitable purpose. Donated services and facilities are included at the value to the charitable company where this can be quantified and reliably measured.

Income from charitable activities comprises fees receivable in respect of core services provided by the organisation. Where fees are set at an annual rate and then billed to the relevant authorities in stages throughout the year, income has been brought into the statement of financial activities on the basis of a strict time apportionment over twelve months.

Income from trading activities includes lottery income administered by a third party and disclosed net of prize money, fees and commission, and shop income.

##### **f) Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to transfer resources. All costs have been directly attributed to one of the functional categories of resources in the SOFA.

The cost of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities comprises those costs incurred in delivering the core services of the organisation.

##### **g) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, facilities, personnel, IT and governance costs which support the charity's activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 9.

##### **h) Pension scheme**

The charity operates a defined contribution personal pension scheme which is available to all qualifying employees. The cost recognised in the accounts is equal to the contributions payable to the scheme in the accounting period. These pension costs are allocated across the relevant resources expended categories of the Statement of Financial Activities.

## AUTISM HAMPSHIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDING 31 MARCH 2022

**i) Tangible fixed assets and depreciation**

It is the policy to capitalise all single fixed assets costing over £500 or where grouped together when assets are considered to be of a portable or desirable nature.

Freehold land is not depreciated.

Depreciation is provided on a straight-line basis for the following classes of assets:

**Asset category**

Buildings	2 – 2½%
Equipment	15 – 25%
Motor Vehicles	20%

**j) Value added tax**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**k) Operating lease rentals**

Rentals payable under operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA over the period in which the cost is incurred.

**l) Financial instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. The measurement basis used for these instruments is detailed below.

**m) Debtors and cash at bank**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

**n) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Legal status of the charity**

Autism Hampshire is a company limited by guarantee and having no share capital. The liability of each member to contribute to the assets of the company is limited to £1. The charity has one wholly owned subsidiary (Hampshire Autistic Services Limited) which has not traded since incorporation.

## AUTISM HAMPSHIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDING 31 MARCH 2022

#### 3. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021-22 £	Total Funds 2020-21 £
Donations	33,503	1,293	34,796	25,075
Grants	34,293	-	34,293	47,902
Memberships	409	-	409	810
<b>Total</b>	<b>68,205</b>	<b>1,293</b>	<b>69,498</b>	<b>73,787</b>

#### 4. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021-22 £	Total Funds 2020-21 £
<i>Adult Services:</i>				
Commissioned packages of support	3,318,855	-	3,318,855	3,495,970
Contracts	-	-	-	821
Grants	-	74,825	74,825	60,859
Rental income	15,960	-	15,960	18,559
<b>Total</b>	<b>3,334,815</b>	<b>74,825</b>	<b>3,409,640</b>	<b>3,576,109</b>
<i>Community Partnerships:</i>				
Commissioned packages of support	368,548	-	368,548	374,593
Contracts	96,896	-	96,896	-
Grants	-	54,079	54,079	49,894
<b>Total</b>	<b>465,444</b>	<b>54,079</b>	<b>519,523</b>	<b>424,487</b>
<b>Total</b>	<b>3,800,259</b>	<b>128,904</b>	<b>3,929,163</b>	<b>4,000,596</b>

Letting income consists of rent payable by housing associations at two properties used for Supported Living in Bitterne, Southampton (see also note 19).

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2022

#### 5. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021-22 £	Total Funds 2020-21 £
Fundraising events	17,577	15,038	32,615	3,013
Trading operations	69,616	-	69,616	26,648
Lottery	645	-	645	617
<b>Total</b>	<b>87,838</b>	<b>15,038</b>	<b>102,876</b>	<b>30,278</b>

#### 6. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021-22 £	Total Funds 2020-21 £
Bank interest	4,001	-	4,001	4,040
<b>Total</b>	<b>4,001</b>	<b>-</b>	<b>4,001</b>	<b>4,040</b>

#### 7. Cost of generating funds

	Direct Staff Costs £	Other Direct Costs £	Governance Support Costs £	Other Support Costs £	Total Total 2021-22 £	Total Total 2020-21 £
Fundraising costs	55,909	20,013	263	23,100	99,285	66,420
Trading operations	34,545	32,649	233	20,444	87,871	80,289
<b>Total</b>	<b>90,454</b>	<b>52,662</b>	<b>496</b>	<b>43,544</b>	<b>187,156</b>	<b>146,709</b>

#### 8. Expenditure on charitable activities

	Direct Staff Costs £	Other Direct Costs £	Governance Support Costs £	Other Support Costs £	Total 2021-22 £	Total 2020-21 £
Adult services	2,746,889	412,926	10,942	961,402	4,132,159	3,607,244
Community partnerships	244,689	88,290	1,153	101,311	435,443	275,314
<b>Total</b>	<b>2,991,578</b>	<b>501,216</b>	<b>12,095</b>	<b>1,062,713</b>	<b>4,567,602</b>	<b>3,882,558</b>

## AUTISM HAMPSHIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDING 31 MARCH 2022

#### 9. Support costs

	Direct Staff Costs £	Overheads £	Total 2021-22 £	Total 2020-21 £
Central	-	300,202	300,202	178,733
Finance, HR, IS and admin	259,818	50,774	310,592	230,683
Governance	-	12,591	12,591	10,941
Management	437,841	46,546	484,387	405,399
<b>Total</b>	<b>697,659</b>	<b>410,113</b>	<b>1,107,772</b>	<b>825,756</b>

Governance includes audit costs, the AGM and committee costs. Support costs have been allocated on the basis of time spent working on the activity.

#### 10. Net income for the year

	2021-22 £	2020-21 £
<b>This is stated after charging:</b>		
Depreciation	81,826	71,352
Auditor's remuneration – current year	11,700	10,410
– non-audit fees	215	-
<i>Operating lease rentals:</i>		
Land and buildings	69,882	64,899
Other	1,027	7,816

#### 11. Staff numbers and costs

The average number of persons employed by the charity during the year, analysed by category was as follows.

	2021-22 Number	2020-21 Number
Direct charitable	134	152
Fundraising and publicity	3	4
Management and Administration	18	12
<b>Total</b>	<b>155</b>	<b>168</b>

## AUTISM HAMPSHIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDING 31 MARCH 2022

The aggregate payroll costs of the above persons was as follows:

	2021-22	2020-21
	£	£
Salaries and wages	3,079,764	2,745,193
Social security costs	242,660	218,218
Pension costs	62,698	59,401
Redundancy	-	10,491
<b>Total</b>	<b>3,385,122</b>	<b>3,033,303</b>

The charity has included the cost of accrued holiday entitlements for all employees not taken at the year end. The cost of this was £10,719 (2021: £4,594).

One member of staff was paid a salary and emoluments, between £100,000 and £110,000, including severance pay (2020-21: One, between £70,000 and £80,000). Pension contributions made by the charity in respect of this member of staff were £4,109 (2020-21: £4,375). No other members of staff received more than £60,000.

The charity's key management personnel consisted of the Chief Executive Officer and 9 persons (2020-21: 7 persons) as listed on page 3. The total amount of employee benefits relating to key management personnel was £396,599 (2020-21: £285,121).

The charity operates a defined contribution personal pension scheme which is available to all qualifying staff. The charity contributes a minimum of 3% of the employee's salary into the scheme subject to a minimum 5% contribution from the employee. The cost of the scheme in the year was £62,698 (2020-21: £59,401).

#### 12. Trustees' remuneration and expenses

No Trustee received remuneration of any form (2020-21: none). Expenses of £88 (2020-21: none) were incurred in the year for Trustees' travel and subsistence.

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2022

#### 13. Tangible fixed assets

	Land and Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2021	2,140,044	201,131	85,470	2,426,645
Additions	-	67,218	14,990	82,208
Disposals	-	(11,387)	-	(11,387)
<b>At 31 March 2022</b>	<b>2,140,044</b>	<b>256,962</b>	<b>100,460</b>	<b>2,497,466</b>
<b>Depreciation</b>				
At 1 April 2021	616,611	91,240	77,745	785,596
Charge for year	25,989	48,713	7,124	81,826
Eliminated on disposal	-	(11,387)	-	(11,387)
<b>At 31 March 2022</b>	<b>642,600</b>	<b>128,566</b>	<b>84,869</b>	<b>777,677</b>
<b>Net book value</b>				
<b>At 31 March 2022</b>	<b>1,497,444</b>	<b>128,396</b>	<b>15,591</b>	<b>1,641,431</b>
<b>At 31 March 2021</b>	<b>1,523,433</b>	<b>109,891</b>	<b>7,725</b>	<b>1,641,049</b>

Included within tangible fixed assets at 31 March 2022 are land and buildings at Ford Road, Gosport, recorded at a net book value of £83,178, which were sold on 19 April 2022 for net proceeds of £262,506.

#### 14. Debtors

	2022	2021
	£	£
Due within one year:		
Trade debtors	238,466	262,437
Other debtors	4,459	1,027
Prepayments and accrued income	204,516	65,754
	447,441	329,218
Due after one year:		
Other debtors	10,700	10,700
<b>Total</b>	<b>458,141</b>	<b>339,918</b>

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2022

#### 15. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	177,154	98,468
Other creditors	86,131	69,743
Taxation and social security	76,583	68,024
Accruals	122,964	46,430
Deferred income	136,278	-
<b>Total</b>	<b>599,110</b>	<b>282,665</b>

Deferred income represents fees received in advance of the period to which they relate.

#### 16. Movement in funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfer Between funds £	At 31 March 2022 £
<b>Restricted funds</b>					
i Holt	274	-	274	-	-
ii Caring Communities Grant	689	-	-	-	689
iii Autism Support Grant	-	50,000	50,000	-	-
iv 102A Brockhurst	-	250	250	-	-
v Partnership Foundation	346	-	-	-	346
vi Southampton Charitable Trust	-	600	600	-	-
vii Infection Control and Testing Fund Grant	-	34,118	34,118	-	-
viii Workforce Recruitment and Retention Fund Grant	-	40,707	40,707	-	-
ix Solent Employment Project	-	4,079	4,079	-	-
x Serendipity Social Groups	-	443	443	-	-
xi Spectra application	-	15,038	-	-	15,038
<b>Total restricted funds</b>	<b>1,309</b>	<b>145,235</b>	<b>130,471</b>	<b>-</b>	<b>16,073</b>
<b>Unrestricted funds</b>					
General unrestricted	3,050,341	3,985,230	4,624,287	-	2,411,284
<b>Total unrestricted funds</b>	<b>3,050,341</b>	<b>3,985,230</b>	<b>4,624,287</b>	<b>-</b>	<b>2,411,284</b>
<b>Total funds</b>	<b>3,051,650</b>	<b>4,130,465</b>	<b>4,754,758</b>	<b>-</b>	<b>2,427,357</b>

## AUTISM HAMPSHIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDING 31 MARCH 2022

##### Restricted funds

- i Funds donated by an individual for the purchase of equipment and activities at The Holt.
- ii Caring Communities Grant – Southampton City Council grant towards the costs of 12 trial sports sessions that focus on a range of sports and physical activities for adults on the autistic spectrum.
- iii Autism Support Grant awarded by Hampshire County Council to run various projects managed for a wide range of beneficiaries via our Information Advice and Guidance team, including the Helpline and Officer support.
- iv 102A Brockhurst – funds raised for the purchase of activities and equipment at 102A Brockhurst.
- v A grant from the Partnership Foundation Community Funding to support sports and art activities for the Serendipity group members.
- vi A donation from the Southampton Charitable Trust towards activities and equipment for people we support in the Southampton area.
- vii Grants from a central government fund distributed by local authorities to support infection control and testing in social care settings during the Covid-19 pandemic.
- viii Grants from a central government fund distributed by local authorities to support recruitment and retention in social care settings.
- ix Grant from the European Social Fund for an employment project for which Autism Hampshire is partnering with Southampton City Council.
- x Funds donated and raised for Serendipity social groups across Hampshire.
- xi Net proceeds of a fundraising event towards the development of technology to support people on the autism spectrum.

##### 17. Analysis of assets and liabilities between funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Fixed assets	1,641,431	-	1,641,431	1,641,049
Current assets	1,358,263	16,073	1,374,336	1,682,566
Long-term assets	10,700	-	10,700	10,700
Current liabilities	(599,110)	-	(599,110)	(282,665)
Long-term liabilities	-	-	-	-
<b>Total</b>	<b>2,411,284</b>	<b>16,073</b>	<b>2,427,357</b>	<b>3,051,650</b>

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2022

#### 18. Operating lease commitments

Commitments under non-cancellable operating leases are as follows:

	2022 Land & Buildings £	2022 Other Operating Leases £	2021 Land & Buildings £	2021 Other Operating Leases £
Due not later than one year	64,019	1,800	51,139	7,800
Between one and five years	60,514	-	34,375	1,800
After more than five years	-	-	-	-
<b>Total</b>	<b>124,533</b>	<b>1,800</b>	<b>85,514</b>	<b>9,600</b>

#### 19. Rental income

Aggregate rental income from operating leases was as follows:

	2021-22 £	2020-21 £
Letting of owned premises	15,960	18,559
<b>Total</b>	<b>15,960</b>	<b>18,559</b>

#### 20. Related parties

There were no related party transactions for the year ended 31 March 2022 (2020-21: none).

#### 21. Government grants

The charity received the following government grants:

	2021-22 £	2020-21 £
<i>Donations and legacies:</i>		
HM Revenue and Customs	8,306	20,474
Fareham Borough Council	-	19,907
<b>Total</b>	<b>8,306</b>	<b>40,381</b>
<i>Charitable activities:</i>		
Hampshire County Council	120,583	92,440
Southampton City Council	16,260	21,711
<b>Total</b>	<b>136,843</b>	<b>130,319</b>
<b>Total</b>	<b>145,149</b>	<b>170,700</b>

**AUTISM HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDING 31 MARCH 2022**

**22. Post balance sheet events**

As described in note 13, a building in Ford Road, Gosport, was sold on 19 April 2022 for net proceeds of £257,520.

**AUTISM HAMPSHIRE**

England & Wales - Charity number 288141

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# Accounts

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**Autism**  
Hampshire

TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

COMPANY LIMITED BY GUARANTEE  
REGISTERED COMPANY 01710300  
REGISTERED CHARITY 288141

# **AUTISM HAMPSHIRE**

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# AUTISM HAMPSHIRE

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDING 31 MARCH 2021

#### Reference and administrative details

Charity number 288141  
Company number 01710300

#### Trustees

Jonathan Hardie (Chair)  
Lee Corless  
Andrew Edmonds (Treasurer)  
James Robson (Resigned 17 November 2020)  
Graham Shields (Company Secretary)  
Jayne Turnbull  
Cllr Ivan White (Resigned June 2021)  
Deborah Nash (Appointed 17 November 2020)  
Alexander Parry (Appointed 17 November 2020)  
Elizabeth Williams (Appointed 17 November 2020, resigned June 2021)

#### Chief Executive

Debra Harrison-Sales

#### Registered Office

1648 Parkway  
Solent Business Park  
Whiteley  
Fareham  
Hampshire  
PO15 7AH

#### Senior Management Team

Laura Harman	Community Partnership Services Manager	(until 9 July 2021)
Jeremy Webb	Human Resources Manager	
Diane Wilson	Quality & Safeguarding Manager	
Rhona Bray	Regulated Services Manager	(until 14 May 2021)
Emma Brough	Financial Controller	(maternity leave until 4 January 2021)
David Carpenter	Financial Controller	(interim from 6 July 2020-4 Jan 2021)
Caroline Whillock	Financial Controller	(interim until 6 July 2020)
Danielle Baird	Senior Manager, D. Care/S. Living	(from 1 June 2021)
Simon Phillips	Senior Manager, Registered Services	(from 1 June 2021)
Debora Fitton	Senior Manager, IAG, Mentoring and Training	(from 14 June 2021)

#### Bankers

National Westminster Bank  
1 Romsey Road  
Shirley  
Southampton  
Hampshire  
SO16 4GT

**AUTISM HAMPSHIRE**

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDING 31 MARCH 2021**

**Auditors**

Azets Audit Services  
Secure House  
Lulworth Close  
Chandlers Ford  
Hampshire  
SO53 3TL

**Solicitors**

Paris Smith  
Number 1 London Road  
Southampton  
Hampshire  
SO15 2AE

# **AUTISM HAMPSHIRE**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDING 31 MARCH 2021**

#### **Introduction**

The financial statements attached form the charity's statutory accounts for the year ended 31st March 2021, as approved by the Trustees. Copies of the statutory accounts will be submitted to the Charity Commission and to the Registrar of Companies. The auditor's report on the statutory accounts is unqualified.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019).

The Covid-19 pandemic has led to this year being probably the most challenging that the charity has ever faced, whilst the need for our specialist services has never been clearer. The financial support received from local and national government has been essential in tackling these challenges. We particularly want to acknowledge the exceptional efforts of the staff of the charity, especially those on the frontline, in supporting people through these difficult times.

#### **Objectives and activities**

The purpose of the charity, as set out in its governing document, is to provide the education, support and care of people on the autism spectrum in Portsmouth, Southampton, Hampshire and beyond.

The principal aim of the organisation is communicated through our vision statement 'Creating opportunities, challenging perceptions and enhancing choice for people on the autism spectrum'. Our mission statement which underpins our annual objectives are:

- Creating opportunities
- Challenging perceptions
- Enhancing Choice
- Providing high quality services to meet the diverse needs of people on the autism spectrum

The organisation charges fees for training, adult residential, supported living, domiciliary care and mentoring services, paid ultimately by the state through contracts, grants and personal budgets. In setting fees, the Trustees aim to achieve full cost recovery for these services which is complemented by the activity of our charity fundraising department and shop, which enables us to conduct projects in areas such as employment and leisure pursuits.

The charity uses various criteria to assess its performance; quarterly formal business reviews held for each department triangulate indicators related to quality, cost and performance of key performance indicators related to each contract term to assess overall effectiveness and viability. Also, feedback on our services from all stakeholders and reports from regulators including the Care Quality Commission are key to this assessment process.

The Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity'. The charity's activities continue to operate exclusively for the public benefit.

# **AUTISM HAMPSHIRE**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDING 31 MARCH 2021**

#### **Plans for future periods**

In line with national strategy and The Autism Act, Autism Hampshire has produced its 4 year Strategy 2021-2025. This strategy has been co-produced with Experts by Experience and local commissioners and stakeholders have been consulted. Our strategic priorities for 2021-25 are:

#### Neurodiversity/Autism Awareness and Professional Training

- Widening our organisational approach to incorporate related conditions and embrace neurodiversity.
- Extending our training offering both internally and to external stakeholders.
- Developing awards for organisations that are competent in supporting and assisting people who are neurodivergent/autistic.

#### Diagnosis

- Exploring the opportunity for providing a private diagnosis service where this is urgently needed, whilst supporting local government to deliver their diagnostic services on a timely basis.
- Supporting individuals and families pre, during and post diagnosis.
- Providing more specific support for those seeking diagnosis.

#### Focused support

- Enhancing community partnership working to provide 24/7 holistic services.
- Expanding supported living services and maximising opportunities to enhance the quality of support practices.
- Addressing the needs of older people who need to access our services.

#### Inclusion

- Improving inclusion in educational settings.
- Supporting children and adults to transition to new environments, using technology as appropriate.
- Developing further the Serendipity Social Groups.
- Increasing access to Autism Hampshire's services and wider services.

#### Partnerships, Research and Innovation

- Engaging with a wide range of partners including schools and colleges, NHS services, social care services and local government.
- Working with local NHS Trusts to improve access to mental health services and support people in a person-centred and holistic way.
- Increasing research opportunities with local universities.

#### Employment

- Supporting individuals with work-related needs.
- Training and support for employers.
- Supporting statutory work programmes.

#### **Structure governance and management**

##### **Governing document**

Autism Hampshire is a charitable company limited by guarantee, incorporated 28 March 1983 and registered as a charity on 30 November 1983. The company was established under a Memorandum of Association, which details the objects and powers of the charitable company and it is governed under its Articles of Association as amended (the latest amendment was dated 10th December 2013 and incorporated the change of name from Hampshire Autistic Society). Being limited by guarantee, the company has no authorised or issued share capital. The liability of each member is limited to a contribution (not exceeding £1) to the company assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member, for payment of the company's debts and liabilities contracted before he/she ceases to be a member and the costs, charges and expense of winding up.

# **AUTISM HAMPSHIRE**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDING 31 MARCH 2021**

#### **Appointment to the Board**

Board members are also Trustees of the organisation for the purposes of charity law, as well as being directors of the company for the purposes of the Companies Act 2006. The Trustees are elected for a minimum of three years with one third of the Trustees put up for re-election at each AGM. The Board meets a minimum of four times a year at which the annual budget and strategic plans are considered and approved. Trustees also attend other Board Sub-Groups for Governance (risk, quality, Health and Safety) Finance, Business Reviews for service areas and other meetings related to major service development projects such as De-Registration.

In recruiting new Trustees, the Board aims to achieve and maintain a good balance between professional Trustees and experts by experience/parental representation. The Board maintains a Search Committee to ensure this balance is properly maintained.

#### **Trustee induction and training**

Having been identified, potential Trustees are invited to become involved with Autism Hampshire by attending Board meetings as a guest to learn more about the requirements. This becomes something of an extended interview process for both parties and is intended to ensure that on appointment the new Trustee will be bringing the necessary skills and commitment to the role. During this time the candidate is made fully aware of the formal responsibilities of the position and the charity's decision-making processes.

When the appointment is agreed, the potential Trustee is co-opted to the Board and subject to approval by the members and other board Trustees officially becomes a Trustee at the subsequent AGM. An induction programme covers all aspects of Trustee duties and the complete range of services provided by the organisation.

An annual Board of Trustees away day is held to; review the Board's effectiveness; review Strategy and Risk approaches; and to ensure that Trustees are fully aware of any legal or regulatory changes that affect their role.

#### **Organisation**

Under the Articles of Association, the Board of Trustees consists of at least five and not more than fifteen individuals. It is usual for a simple majority of the Board to be persons with autism (or similar condition) or parents / guardians / carers of such persons. All Trustees are required to be members of the organisation. At present, the Board consists of seven appointed Trustees.

The Board is responsible for the direction and management of the organisation and in discharging these responsibilities, meets regularly throughout the year. It delegates day-to-day operational management and decision-making to the Chief Executive Officer.

The organisation has a wholly owned subsidiary – Hampshire Autistic Services Ltd (formerly Autism Hampshire Ltd) which remains a dormant company, having never traded. The investment in this company is one ordinary £1 share.

No member of the Board of Trustees has any financial interest in Autism Hampshire or its subsidiary company.

#### **Co-operation with other organisations**

Autism Hampshire continues to be active within the Autism Alliance. The Alliance seeks to provide networking, autism practice development and to influence local, regional and national autism related policy development and implementation.

# **AUTISM HAMPSHIRE**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDING 31 MARCH 2021**

#### **Pay policy for senior staff**

The Trustees consider the Board of Trustees, who are the company's directors, and the Chief Executive to be the key management personnel of the charity. All Trustees give their time freely and none received remuneration or expenses in the year. There were no related party transactions.

The pay of senior staff is reviewed periodically by the charity's remuneration committee. The precursor to any pay review has been affordability. As a result of the economic downturn, only two pay reviews have been awarded since April 2009 for senior staff, both of which were applied to all staff of the charity. In October 2014, a 1% pay award was given to all staff working for the charity and in April 2021 a pay award of 2.2% was given, reflecting the increase in National Living Wage.

#### **Fundraising and trading**

Income from fundraising forms only a small proportion of the charity's total income. Fundraising events are organised by the charity's staff or independently by its supporters in the community and are often combined with awareness-raising activities. No commercial fundraisers are used by Autism Hampshire. In common with the whole of the charitable sector, raising funds through events has been very challenging over this period, with some events have been deferred to 2021-22.

The charity is voluntarily registered with the Fundraising Regulator. Where fundraising events are organised by supporters in the community, sometimes the charity is informed of this after the event, so no monitoring of these activities takes place. No complaints have been received in 2020-21 about the fundraising activities of, or on behalf of, the charity. Autism Hampshire seeks to protect vulnerable people and other members of the public from unreasonable intrusion, unreasonable persistent approaches and undue pressure in any fundraising activities undertaken through appropriate training of staff and volunteers, as well as guidance provided to community fundraisers.

The charity opened its first shop in December 2019 and has remained open whenever permitted. When it has been unable to open it has focused on online sales. Grants from Fareham Borough Council have assisted the shop in covering some of its lost revenue during the periods of closure.

#### **Achievements and performance**

##### **Regulated Services – residential and supported living services**

Across regulated services the focus of the year has been providing support to enable individuals to live as independently as possible and access the services they need during the Covid-19 pandemic, whilst protecting those we support and staff through appropriate infection control procedures.

##### **Supported living - six services**

Our supported living services offer support to people in their own homes and across settings in Southampton and Gosport. People who use the service have learning disabilities, autism spectrum disorders and/or physical disabilities. The focus of each support package is to meet the person's needs through experiential learning. They are outcome-based to maximise independence and lead on, where possible, to independent living in the future.

##### **Residential homes – four homes**

We now have only four residential homes remaining based in Gosport and Southampton, all of which are rated as good by the Care Quality Commission. In line with our commissioners' strategies, we have a project to de-register our residential homes underway. This financial year after extensive consultation, Ford Road residents

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES (CONTINUED)**

#### **FOR THE YEAR ENDING 31 MARCH 2021**

moved to a newly renovated supported living property designed specifically with their needs in mind. We continue to provide specialist support to these individuals in their new home. The success of this first deregistration project gives us confidence in the next stages which we are working through with our remaining four residential homes.

#### **Community Partnership Services-Services for families, professionals and the wider community**

##### **Information, advice and guidance - Responding to 9,000 referrals per year**

This service is available to individuals and families living across Hampshire, Portsmouth and Southampton pre, during and post diagnosis. Referrals can be made by the person themselves or by professionals/family members. Overall, this forms a vital lifeline for many people who would otherwise be trying access statutory services. During 2020-21 the team adapted to delivering support via virtual platforms. Key performance indicators were met or exceeded in all cases. There was a significant increase in the demand for our services owing to the pandemic. The support provided has covered broader and more complex areas with an increase in emphasis on mental health and wellbeing.

##### **Serendipity Groups - 10 groups across Hampshire**

The Serendipity social groups are user-led groups, which aim to empower and engage local adults who are on the autism spectrum by providing a friendly environment to support well-being, increase social inclusion and to promote opportunities for learning, volunteering, community engagement and in some cases employment. The groups meet in venues like pubs, cafes or community centres and are facilitated by volunteers, many of whom are on the autism spectrum. The groups can be attended independently, but friends, partners or carers are also welcome. We do not require a formal diagnosis. During this financial year the groups met virtually, and a new quarterly magazine is now being produced, with Serendipity Group members taking the lead in its content.

##### **University Mentoring - Supporting up to 150 students each year**

The team of qualified Specialist Mentors is experienced in providing 1:1 support to Higher Education students who may be on the autism spectrum or have mental ill health or a Specific Learning Difference. This DSA accredited service aims to empower students to develop condition-specific strategies that enable them to overcome barriers to learning and cope with university life, the compass, classroom and halls of residence. To date we have helped hundreds of people achieve their degrees each year and integrate well into their university life. During 2020-21 we increased the number of students we were supporting by over a third. Mentors provided virtual sessions throughout the period, supporting students through an extremely challenging period with an increased need for support in relation to mental health and wellbeing.

##### **CPD accredited training and consultancy - Sessions running most weeks of the year**

Autism-related training courses have been delivered externally to parents, carers and many organisations over the last ten years with great success. Autism Hampshire trainers collaborate with Experts by Experience on the design and content of autism specific training and personal perspectives are an integral part of all the courses. Over this financial year several parent support programmes have been delivered, funded by additional grants and investments from our commissioners. The team also offers a consultancy service and supports employers, schools and colleagues to broaden accessibility by increasing understanding of reasonable adjustments.

# AUTISM HAMPSHIRE

## REPORT OF THE TRUSTEES (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2021

#### Financial review

Income received was £4,108,701 (2019-20: £4,299,858) and resources expended totalled £4,029,267 (2019-20: £4,369,577) resulting in an overall surplus for the year of £79,434 (2019-20: deficit £69,719).

Voluntary income from donations and legacies increased slightly from £70,231 in 2019-20 to £73,787 in 2020-21. There was a significant increase in unrestricted grants related to the Covid-19 pandemic that contributed to this figure, whilst donations decreased. Income from charitable activities decreased by 5% to £4,000,596. There were a number of factors affecting this income including the ending of some contracts from 2019-20 and reduction in the demand for domiciliary care support, counteracted by temporary fee increases from Local Authorities during lockdown periods to contribute towards the additional costs relating to the Covid-19 pandemic. Income from trading activities decreased overall by 48%. The vast majority of fundraising events were unable to take place during the year. The lack of income from this was partially offset by the ongoing operation of the charity shop, which opened in December 2019. Whilst the majority of our income arises from fees charged for services, the Trustees recognise the importance of both specific and general donations in assisting the development of our services. We would like to thank all of our donors and sponsors for their continued support. The charity is not reliant on any individual or class of donor for its normal ongoing activities.

Expenditure decreased around 8% as a result of some decreases in activity owing to the Covid-19 pandemic. In our fee-generating services, this included reduced demand for domiciliary care services and services being delivered virtually, which is less costly. The postponement of fundraising activities has also pushed back some expenditure to future periods.

Total reserves at 31 March 2021 were £3,051,650, of which £1,309 were restricted and £3,050,341 unrestricted. The statement of cashflows shows a net cash increase of £281,915 (2019-20: decrease £82,983), reflecting the surplus for the year and a significant reduction in prepayments at 31 March 2021.

#### Principal risks and uncertainties

As the charity's principal funding sources are Local Authorities, there is a risk that ongoing austerity in the public sector affects our ability to ensure that each service is financially sustainable in its own right, whilst maintaining the high quality of services we aim to deliver, and the people we support deserve. This risk is being managed by:

- Regular reviews of each service and support package, to identify potential problems
- Proactive discussions with commissioners about funding levels
- Investment in future plans to develop and widen services, making the service model fit for the future

#### Factors likely to affect future financial performance or position

As well as the funding levels from local authorities explained above, the charity's financial performance and position is likely to be affected by:

- the availability of suitable staff, particularly following the UK's departure from the European Union;
- National Minimum Wage and National Living Wage rates; and
- ongoing cost pressures related to the Covid-19 pandemic.

## **AUTISM HAMPSHIRE**

### **REPORT OF THE TRUSTEES (CONTINUED)**

#### **FOR THE YEAR ENDING 31 MARCH 2021**

##### **Investments policy**

The Trustees review and determine the strategy, policy and management of any investments held and adopt a cautious approach to investment. The charity currently holds no equity investments. A range of cash deposits are held which are fully protected under the Financial Services Compensation Scheme. In addition the central operating account links automatically to a special interest-bearing account.

##### **Reserves policy**

The Board of Trustees has considered the adequacy of reserves held as at 31 March 2021 in the light of the Charity Commission guidance on charities' reserves. The Board of Trustees has determined that it is desirable to hold free reserves sufficient to meet a minimum of three months of current levels of operating expenditure. This is deemed a reasonable timeframe in which to reorganise the charity's services in the event that funding streams are significantly cut. At 31 March 2021 the position with regard to reserves was as follows:

Amount of total funds held £3,051,650.

Amount of restricted funds £1,309.

Amount that can only be realised by disposing of tangible fixed assets £1,641,049.

Balance of funds at 31 March 2021 £1,409,292

The balance of funds at 31 March 2021 represented around four months of current levels of operating expenditure.

##### **Employees' involvement**

The charity continues its practice of keeping all employees informed on matters affecting them so that a common awareness amongst all employees is developed. Where applicable, the charity consults employees or their representatives on a regular basis so that the views of employees can be taken into account in making decisions that are likely to affect their interests.

##### **Risk management**

Key financial risks are being addressed to ensure the ongoing financial sustainability of the charity as explained above. The Trustees, senior management and senior staff contribute to the risk management process and based on this approach, the Trustees are satisfied that Autism Hampshire has no major risks that have not been addressed or mitigated during this period.

# AUTISM HAMPSHIRE

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### FOR THE YEAR ENDING 31 MARCH 2021

#### Trustees' responsibilities

The Trustees (who are also Directors for the purposes of the Companies Act) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires company Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period. In preparing these financial statements, the Directors 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 UK 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Statement as to disclosure to our auditors

In so far as the Trustees are aware at the time of approving our annual report:

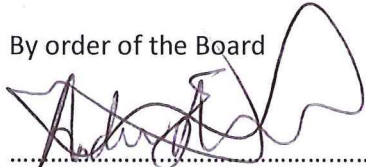
- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information.

#### Equality and diversity

Autism Hampshire values and aims to support equality and diversity regardless of age, gender, race, disability, religion/belief, and sexual orientation. We recognise that our success depends upon our people. We further recognise that capitalising upon what is unique about individuals and drawing upon their different perspectives and experiences adds value to the way we deliver our services. These aims are delivered through our Equal Opportunities, Equality & Diversity, Anti-Discrimination, Anti Bullying & Harassment, Recruitment and Training & Development Policies and Procedures. Where possible we shall strive to make appropriate adjustments to the workplace to support people to achieve their work potential.

The organisation is committed to ensuring that it continually develops and supports a culture of effective communication and that all staff have an equal opportunity to contribute. This is achieved through our internal communication policies and procedures.

By order of the Board



Andrew Edmonds

Treasurer

5/10/21

# **AUTISM HAMPSHIRE**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS OF AUTISM HAMPSHIRE**

#### **Opinion**

We have audited the financial statements of Autism Hampshire (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

# **AUTISM HAMPSHIRE**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS OF AUTISM HAMPSHIRE (CONTINUED)**

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

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report on by exception**

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the

## **AUTISM HAMPSHIRE**

### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE MEMBERS OF AUTISM HAMPSHIRE (CONTINUED)**

going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

# AUTISM HAMPSHIRE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF AUTISM HAMPSHIRE (CONTINUED)

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Adam Wilson FCA (Senior Statutory Auditor)**  
**For and on behalf of Azets Audit Services**

**Chartered Accountants**  
**Statutory Auditor**

Date 14 October 2021  
Date .....

Secure House  
Lulworth Close  
Chandlers Ford  
Southampton  
Hampshire  
SO53 3TL

# AUTISM HAMPSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES

### FOR THE YEAR ENDING 31 MARCH 2021

Statement of Financial Activities (incorporating the Income and Expenditure Account and Statement of Total Recognised Gains and Losses) for the year ended 31 March 2021.

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020-21	Total Funds 2019-20
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	3	24,185	1,700	25,885	70,231
Grants	3	47,902	-	47,902	-
<i>Charitable activities:</i>					
Adult services	4	3,518,972	57,137	3,576,109	3,675,415
Community partnerships	4	374,593	49,894	424,487	493,690
Other trading activities	5	30,278	-	30,278	57,773
Investments	6	4,040	-	4,040	2,749
<b>Total</b>		<b>3,999,970</b>	<b>108,731</b>	<b>4,108,701</b>	<b>4,299,858</b>
<b>Expenditure on:</b>					
<i>Raising funds:</i>					
Commercial trading operations	7	146,709	-	146,709	123,615
<i>Charitable activities:</i>					
Adult services	8,16	3,548,681	58,563	3,607,244	3,827,096
Community partnerships		223,450	51,864	275,314	418,866
<b>Total</b>		<b>3,918,840</b>	<b>110,427</b>	<b>4,029,267</b>	<b>4,369,577</b>
<b>Net income/(expenditure)</b>		<b>81,130</b>	<b>(1,696)</b>	<b>79,434</b>	<b>(69,719)</b>
Transfers between funds	16	-	-	-	-
<b>Net movement in funds</b>		<b>81,130</b>	<b>(1,696)</b>	<b>79,434</b>	<b>(69,719)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	16	2,969,211	3,005	2,972,216	3,041,935
<b>Total funds carried forward</b>		<b>3,050,341</b>	<b>1,309</b>	<b>3,051,650</b>	<b>2,972,216</b>

The statement of financial activities includes all gains and losses recognised in the year, and all income and expenditure derive from continuing activities.

The surplus for the year for Companies Act purposes is £79,434 (2019-20: deficit £69,719).

The notes on pages 21-31 form part of these financial statements.

# AUTISM HAMPSHIRE

## BALANCE SHEET

### FOR THE YEAR ENDING 31 MARCH 2021

	Note	2021 £	2020 £
<b>Fixed assets:</b>			
Tangible assets	13	1,641,049	1,692,397
<i>Total fixed assets</i>		<u>1,641,049</u>	<u>1,692,397</u>
<b>Current assets:</b>			
Debtors	14	339,918	476,900
Cash at bank and in hand		1,353,348	1,071,433
<i>Total current assets</i>		<u>1,693,266</u>	<u>1,548,333</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	15	(282,665)	(268,514)
<i>Net current assets</i>		<u>1,410,601</u>	<u>1,279,819</u>
<i>Total assets less current liabilities</i>		<u>3,051,650</u>	<u>2,972,216</u>
<b>Total net assets</b>		<u><b>3,051,650</b></u>	<u><b>2,972,216</b></u>
<b>The funds of the charity:</b>	16		
Restricted funds		1,309	3,005
Unrestricted funds		3,050,341	2,969,211
<b>Total charity funds</b>		<u><b>3,051,650</b></u>	<u><b>2,972,216</b></u>

The financial statements of Autism Hampshire (registered number 01710300) were approved by the Board of Trustees and authorised for issue on 5/10/21



Andrew Edmonds  
Treasurer

The notes on pages 21–31 form part of these financial statements.

# AUTISM HAMPSHIRE

## STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDING 31 MARCH 2021

	Note	Total Funds 2020-21 £	Total Funds 2019-20 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by operating activities</b>	1	<u>297,879</u>	<u>65,009</u>
<b>Cash flows from investing activities:</b>			
Interest received		4,040	2,749
Purchase of tangible fixed assets		(20,004)	(76,147)
<b>Net cash used in investing activities</b>		<u>(15,964)</u>	<u>(73,398)</u>
<b>Cash flows from financing activities:</b>			
Repayment of borrowing		-	(74,594)
<b>Net cash used in financing activities</b>		<u>-</u>	<u>(74,594)</u>
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		281,915	(82,983)
Cash and cash equivalents at the beginning of the year		1,071,433	1,154,416
<b>Cash and cash equivalents at the end of the year</b>	2	<u><b>1,353,348</b></u>	<u><b>1,071,433</b></u>

# AUTISM HAMPSHIRE

## NOTES TO THE STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDING 31 MARCH 2021

#### Notes to the cash flow statement

#### 1 Reconciliation of net expenditure to net cash flow generated from operating activities

	Total Funds 2020-21 £	Total Funds 2019-20 £
<b>Net expenditure for the year</b>	<b>79,434</b>	<b>(69,719)</b>
<b>Adjustments for:</b>		
Interest receivable	(4,040)	(2,749)
Depreciation charges	71,352	62,891
Decrease/(increase) in debtors	136,982	107,612
Increase/(decrease) in creditors	14,151	(33,026)
<b>Net cash provided by operating activities</b>	<b>297,879</b>	<b>65,009</b>

#### 2 Analysis of cash and cash equivalents

	Total Funds 2021 £	Total Funds 2020 £
Cash at bank and in hand	598,348	321,433
Cash on deposit	755,000	750,000
<b>Total cash and cash equivalents</b>	<b>1,353,348</b>	<b>1,071,433</b>

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDING 31 MARCH 2021

#### 1. Accounting policies

##### a) Basis of preparation

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

The charity's properties are disclosed at net book value based on historical cost less any impairment charge where net book value exceeds market value.

##### b) Preparation of accounts on a going concern basis

The charity continues to operate in a sector facing significant financial challenges. After careful consideration of the charity's current financial position, with due regard to its cash flows, liquidity and borrowings, and future plans and prospects, the Trustees have a positive expectation that the charity has adequate resources to continue in operation for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the accounts.

Autism Hampshire 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.

All incoming resources and resources expended derive from continuing activities.

In making these forecasts, the Trustees have considered the ongoing impact of the COVID-19 pandemic and its effect on the charity, its donors, income streams and trading partners.

##### c) Group financial statements

Autism Hampshire has one wholly owned subsidiary company – Hampshire Autistic Services Ltd. The investment in this company is one ordinary £1 share. This company has not traded since incorporation. The Statement of Financial Activities and Balance Sheet present information about the charity as an individual undertaking and not as a group on the basis of materiality.

##### d) Fund accounting

###### *Unrestricted funds*

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

###### *Restricted funds*

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or which have been raised by the charity for specific purposes.

##### e) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) on an accruals basis, except to the extent that grants receivable must be applied to future periods of expenditure, or are contingent on future requirements being fulfilled. Performance related income invoiced in advance of the charity is deferred in the accounts until such time as the contract is fulfilled. Grants of a general nature have been included within

## **AUTISM HAMPSHIRE**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

#### **FOR THE YEAR ENDING 31 MARCH 2021**

donations and legacies whilst those performance-related grants that specify conditions have been included within charitable activities.

Donations are recognised in the SOFA when receivable. Donations are analysed between restricted donations, which may only be applied for a specific purpose, and unrestricted donations, which may be applied for any suitable purpose. Donated services and facilities are included at the value to the charitable company where this can be quantified and reliably measured.

Income from charitable activities comprises fees receivable in respect of core services provided by the organisation. Where fees are set at an annual rate and then billed to the relevant authorities in stages throughout the year, income has been brought into the statement of financial activities on the basis of a strict time apportionment over twelve months.

Income from trading activities includes lottery income administered by a third party and disclosed net of prize money, fees and commission, and shop income.

#### **f) Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to transfer resources. All costs have been directly attributed to one of the functional categories of resources in the SOFA.

The cost of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities comprises those costs incurred in delivering the core services of the organisation.

#### **g) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, facilities, personnel, IT and governance costs which support the charity's activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 9.

#### **h) Pension scheme**

The charity operates a defined contribution personal pension scheme which is available to all qualifying employees. The cost recognised in the accounts is equal to the contributions payable to the scheme in the accounting period. These pension costs are allocated across the relevant resources expended categories of the Statement of Financial Activities.

#### **i) Tangible fixed assets and depreciation**

It is the policy to capitalise all single fixed assets costing over £500 or where grouped together when assets are considered to be of a portable or desirable nature.

Freehold land is not depreciated.

## AUTISM HAMPSHIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDING 31 MARCH 2021

Depreciation is provided on a straight-line basis for the following classes of assets:

<b>Asset category</b>	
Buildings	2 – 2½%
Equipment	15 – 25%
Motor Vehicles	20%

#### **j) Value added tax**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **k) Operating lease rentals**

Rentals payable under operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA over the period in which the cost is incurred.

#### **l) Financial instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. The measurement basis used for these instruments is detailed below.

#### **m) Debtors and cash at bank**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

#### **n) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **2. Legal status of the charity**

Autism Hampshire is a company limited by guarantee and having no share capital. The liability of each member to contribute to the assets of the company is limited to £1. The charity has one wholly owned subsidiary (Hampshire Autistic Services Limited) which has not traded since incorporation.

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2021

#### 3. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020-21 £	Total Funds 2019-20 £
Donations	23,375	1,700	25,075	34,839
Legacies	-	-	-	19,848
Grants	47,902	-	47,902	14,378
Memberships	810	-	810	1,166
<b>Total</b>	<b>72,087</b>	<b>1,700</b>	<b>73,787</b>	<b>70,231</b>

#### 4. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020-21 £	Total Funds 2019-20 £
<i>Adult Services:</i>				
Commissioned packages of support	3,495,870	-	3,495,870	3,641,498
Contracts	821	-	821	2,384
Grants	3,722	57,137	60,859	-
Rental income	18,559	-	18,559	31,533
<b>Total</b>	<b>3,518,972</b>	<b>57,137</b>	<b>3,576,109</b>	<b>3,675,415</b>
<i>Community Partnerships:</i>				
Commissioned packages of support	374,593	-	374,593	114,373
Contracts	-	-	-	248,998
Grants	-	49,894	49,894	130,319
<b>Total</b>	<b>374,593</b>	<b>49,894</b>	<b>424,487</b>	<b>493,690</b>
<b>Total</b>	<b>3,893,565</b>	<b>107,031</b>	<b>4,000,596</b>	<b>4,169,105</b>

Letting income consists of rent payable by housing associations at two properties used for Supported Living in Bitterne, Southampton (see also note 19).

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2021

#### 5. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020-21 £	Total Funds 2019-20 £
Fundraising events	3,013	-	3,013	44,572
Trading operations	26,648	-	26,648	12,510
Lottery	617	-	617	691
<b>Total</b>	<b>30,278</b>	<b>-</b>	<b>30,278</b>	<b>57,773</b>

#### 6. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020-21 £	Total Funds 2019-20 £
Bank interest	4,040	-	4,040	2,749
<b>Total</b>	<b>4,040</b>	<b>-</b>	<b>4,040</b>	<b>2,749</b>

#### 7. Cost of generating funds

	Direct Staff Costs £	Other Direct Costs £	Governance Support Costs £	Other Support Costs £	Total Total 2020-21 £	Total Total 2019-20 £
Fundraising costs	42,183	10,625	180	13,432	66,420	64,186
Trading operations	32,489	31,346	218	16,236	80,289	59,429
<b>Total</b>	<b>74,672</b>	<b>41,971</b>	<b>398</b>	<b>29,668</b>	<b>146,709</b>	<b>123,615</b>

#### 8. Expenditure on charitable activities

	Direct Staff Costs £	Other Direct Costs £	Governance Support Costs £	Other Support Costs £	Total 2020-21 £	Total 2019-20 £
Adult services	2,513,473	354,504	9,795	729,472	3,607,244	3,827,096
Community partnerships	193,518	25,373	748	55,675	275,314	418,866
<b>Total</b>	<b>2,706,991</b>	<b>379,877</b>	<b>10,543</b>	<b>785,147</b>	<b>3,882,558</b>	<b>4,245,962</b>

#### 9. Support costs

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2021

	Direct Staff Costs £	Overheads £	Total 2020-21 £	Total 2019-20 £
Central	-	178,733	178,733	228,531
Finance, HR, IS and admin	206,652	24,031	230,683	235,455
Governance	-	10,941	10,941	9,984
Management	358,281	47,118	405,399	258,081
<b>Total</b>	<b>564,933</b>	<b>260,823</b>	<b>825,756</b>	<b>732,051</b>

Governance includes audit costs, the AGM and committee costs. Support costs have been allocated on the basis of time spent working on the activity.

#### 10. Net income for the year

This is stated after charging:	2020-21 £	2019-20 £
Depreciation	71,352	62,891
Auditor's remuneration – current year	9,060	8,890
– prior year	1,350	-
<i>Operating lease rentals:</i>		
Land and buildings	64,899	66,129
Other	7,816	17,352

#### 11. Staff numbers and costs

The average number of persons (full time equivalent) employed by the charity during the year, analysed by category was as follows.

	2020-21 Number	2019-20 Number
Direct charitable	152	168
Fundraising and publicity	4	2
Management and Administration	12	15
<b>Total</b>	<b>168</b>	<b>185</b>

The aggregate payroll costs of the above persons was as follows:

## AUTISM HAMPSHIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDING 31 MARCH 2021

	2020-21	2019-20
	£	£
Salaries and wages	2,745,193	2,868,573
Social security costs	218,218	216,178
Pension costs	59,401	61,052
Redundancy	10,491	20,350
<b>Total</b>	<b>3,033,303</b>	<b>3,166,153</b>

The charity has included the cost of accrued holiday entitlements for all employees not taken at the year end. The cost of this was £4,594 (2020: £4,377).

One member of staff was paid a salary and emoluments between £70,000 and £80,000 per annum (2019-20: One, between £60,000 and £70,000). Pension contributions made by the charity in respect of this member of staff were £4,375 (2019-20: £4,186). No other members of staff received more than £60,000.

The charity's key management personnel consisted of the Chief Executive Officer and 7 persons (2019-20: 6 persons) as listed on page 3. The total amount of employee benefits relating to key management personnel was £285,121 (2019-20: £305,992).

The charity operates a defined contribution personal pension scheme which is available to all qualifying staff. The charity contributes a minimum of 3% of the employee's salary into the scheme subject to a minimum 5% contribution from the employee. The cost of the scheme in the year was £59,401 (2019-20: £61,052).

#### 12. Trustees' remuneration and expenses

No Trustee received remuneration of any form (2019-20: none). No expenses (2019-20: £547) were incurred in the year for Trustees' travel and subsistence.

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2021

#### 13. Tangible fixed assets

	Land and Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2020	2,140,044	181,127	85,470	2,406,641
Additions	-	20,004	-	20,004
<b>At 31 March 2021</b>	<b>2,140,044</b>	<b>201,131</b>	<b>85,470</b>	<b>2,426,645</b>
<b>Depreciation</b>				
At 1 April 2020	590,275	52,536	71,433	714,244
Charge for year	26,336	38,704	6,312	71,352
<b>At 31 March 2021</b>	<b>616,611</b>	<b>91,240</b>	<b>77,745</b>	<b>785,596</b>
<b>Net book value</b>				
<b>At 31 March 2021</b>	<b>1,523,433</b>	<b>109,891</b>	<b>7,725</b>	<b>1,641,049</b>
<b>At 31 March 2020</b>	<b>1,549,769</b>	<b>128,591</b>	<b>14,037</b>	<b>1,692,397</b>

#### 14. Debtors

	2021 £	2020 £
Due within one year:		
Trade debtors	262,437	272,926
Other debtors	1,027	463
Prepayments and accrued income	65,754	192,811
	<u>329,218</u>	<u>466,200</u>
Due after one year:		
Other debtors	10,700	10,700
<b>Total</b>	<b><u>339,918</u></b>	<b><u>476,900</u></b>

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2021

#### 15. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	98,468	130,354
Other creditors	69,743	37,210
Taxation and social security	68,024	52,456
Accruals	46,430	39,682
Deferred income	-	8,812
<b>Total</b>	<b>282,665</b>	<b>268,514</b>

#### 16. Movement in funds

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfer Between funds £	At 31 March 2021 £
<b>Restricted funds</b>					
i Holt	-	1,100	826	-	274
ii Caring Communities Grant	689	-	-	-	689
iii Autism Support Grant	-	49,894	49,894	-	-
iv Parent Workshops	1,970	-	1,970	-	-
v Partnership Foundation	346	-	-	-	346
vi Southampton Charitable Trust	-	600	600	-	-
vii Infection Control Fund Grant	-	56,570	56,570	-	-
viii Rapid Testing Fund Grant	-	567	567	-	-
<b>Total restricted funds</b>	<b>3,005</b>	<b>108,731</b>	<b>110,427</b>	<b>-</b>	<b>1,309</b>
<b>Unrestricted funds</b>					
General unrestricted	2,969,211	3,999,970	3,918,840	-	3,050,341
<b>Total unrestricted funds</b>	<b>2,969,211</b>	<b>3,999,970</b>	<b>3,918,840</b>	<b>-</b>	<b>3,050,341</b>
<b>Total funds</b>	<b>2,972,216</b>	<b>4,108,701</b>	<b>4,029,267</b>	<b>-</b>	<b>3,051,650</b>

#### Restricted funds

- i Funds donated by an individual for the purchase of equipment and activities at The Holt.
- ii Caring Communities Grant – Southampton City Council grant towards the costs of 12 trial sports sessions that focus on a range of sports and physical activities for adults on the autistic spectrum.
- iii Autism Support Grant awarded by Hampshire County Council to run various projects managed for a wide range of beneficiaries via our Information Advice and Guidance team, including the Helpline and Officer support.

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2021

iv A grant from NHS Southampton CCG to provide a series of training workshops for parents of people on the autism spectrum.

v A grant from the Partnership Foundation Community Funding to support sports and art activities for the Serendipity group members.

vi A donation from the Southampton Charitable Trust towards activities and equipment for people we support in the Southampton area.

vii Grants from a central government fund distributed by local authorities to support infection control in social care settings during the Covid-19 pandemic.

viii Grants from a central government fund distributed by local authorities to support rapid lateral flow testing in social care settings during the Covid-19 pandemic.

#### 17. Analysis of assets and liabilities between funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Fixed assets	1,641,049	-	1,641,049	1,692,397
Current assets	1,681,257	1,309	1,682,566	1,537,633
Long-term assets	10,700	-	10,700	10,700
Current liabilities	(282,665)	-	(282,665)	(268,514)
Long-term liabilities	-	-	-	-
<b>Total</b>	<b>3,050,341</b>	<b>1,309</b>	<b>3,051,650</b>	<b>2,972,216</b>

#### 18. Operating lease commitments

Commitments under non-cancellable operating leases are as follows:

	2021 Land & Buildings £	2021 Other Operating Leases £	2020 Land & Buildings £	2020 Other Operating Leases £
Due not later than one year	51,139	7,800	54,644	14,885
Between one and five years	34,375	1,800	38,639	14,885
After more than five years	-	-	-	-
<b>Total</b>	<b>85,514</b>	<b>9,600</b>	<b>93,283</b>	<b>29,770</b>

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDING 31 MARCH 2021

#### 19. Rental income

Aggregate rental income from operating leases was as follows:

	2020-21 £	2019-20 £
Letting of owned premises	18,559	31,533
<b>Total</b>	<b>18,559</b>	<b>31,533</b>

#### 20. Related party

There were no related party transactions for the year ended 31 March 2021 (2019-20: none).

#### 21. Government grants

The charity received the following government grants:

	2021 £	2020 £
<i>Donations and legacies:</i>		
Hampshire County Council	-	1,541
Isle of Wight Council	-	616
NHS Fareham and Gosport CCG	-	308
NHS North East Hampshire and Fareham CCG	-	308
NHS North Hampshire CCG	-	308
NHS South Eastern Hampshire CCG	-	308
NHS West Hampshire CCG	-	308
Portsmouth City Council	-	2,010
Southampton City Council	-	616
HM Revenue and Customs	20,474	-
Fareham Borough Council	19,907	-
<b>Total</b>	<b>40,381</b>	<b>6,323</b>
<i>Charitable activities:</i>		
Hampshire County Council	92,440	49,974
NHS West Hampshire CCG	-	40,345
Southampton City Council	21,711	-
Southern Health Foundation NHS Trust	-	40,000
<b>Total</b>	<b>114,151</b>	<b>130,319</b>
<b>Total</b>	<b>154,532</b>	<b>136,642</b>

