AUTISM.WEST MIDLANDS

England & Wales · Charity number 517077

Details

Other names	WEST MIDLANDS AUTISTIC SOCIETY LIMITED
Status	Registered
Legal form	Charitable company
Company number	01953344
Registered	1986-01-13
Register	View on the Charity Commission register

Contact

Address	Autism West Midlands - Head Office Sense TouchBase Pears 750 Bristol Road Selly Oak Birmingham B29 6NA
Phone	01214507582
Email	info@autismwestmidlands.org.uk
Website	www.autismwestmidlands.org.uk

Activities

Objects: THE OBJECTS OF THE COMPANY ARE FOR THE PUBLIC BENEFIT TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE THE EDUCATION, DEVELOPMENT, HEALTH AND WELFARE OF PEOPLE WITH AUTISM AND/OR OTHER RELATED CONDITIONS.

Activities: Autism West Midlands is the leading provider of specialist autism services in the West Midlands. We support people with autism and their families through our residential and supported living services, and through family support, education, advice, training, and support into employment. We are an active member of the Autism Alliance - the leading group of UK autism charities.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Accommodation/housing, Economic/community Development/employment
- **Who:** People With Disabilities

Geography

- **Area of benefit:** W.MIDLANDS AND NEIGHBOURING COUNTIES (SEE OBJECTS)
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£8,428,000	£8,416,000	£4,752,000	270
2024-03-31	£10,381,000	£10,024,000	£4,761,000	263
2023-03-31	£9,152,000	£8,913,000	£4,404,000	253
2022-03-31	£8,656,000	£8,049,000	£4,165,000	269
2021-03-31	£7,667,000	£7,272,000	£3,558,000	281

Trustees

Name	Role	Appointed
Cheryl Allen		2024-12-10
Dr ASHOK ROY		2012-11-27
Dr GLENYS JONES		2012-11-27
Fiona Jane Harrison		2025-12-09
GURDIP SINGH		
Jennifer Claire Bannon		2025-12-09
Joy Taylor		2018-03-12
Lynette Alison Francis		2026-03-17
PHILIP JORDAN		2015-09-07
Paul John Glasper		2024-12-10

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Linked charities

- AUTISM.WEST MIDLANDS (GF) LIMITED (517077-1)
- AUTISM.WEST MIDLANDS (OFH) LIMITED (517077-2)
- AUTISM.WEST MIDLANDS (UFL) (517077-3)
- AUTISM.WEST MIDLANDS (CCS) (517077-4)
- AUTISM.WEST MIDLANDS (PP) (517077-5)

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AUTISM.WEST MIDLANDS

England & Wales - Charity number 517077

Accounts

Docusign Envelope ID: 0462EFC4-0855-43C0-9FAC-0D2E3958F746

Registered number: 01953344
Charity number: 517077

AUTISM WEST MIDLANDS
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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AUTISM WEST MIDLANDS

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AUTISM WEST MIDLANDS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Phillip Jordan Gurdip Singh John Drozd (resigned 29 September 2024) Glenys Jones Ashok Roy Joy Taylor Cheryl Allen (appointed 10 December 2024) Paul Glasper, Chair (appointed 10 December 2024)
Company registered number	01953344
Charity registered number	517077
Registered office	Autism West Midlands Head Office Sense Touchbase Pears 750 Bristol Road Selly Oak West Midlands B29 6NA
Company secretary	Shabir Ladak
Chief executive officer	Tom Harrison
Independent auditor	Cooper Parry Group Limited Statutory Auditor Cubo Birmingham 4th Floor Two Chamberlain Square Birmingham B3 3AX
Bankers	Barclays Bank plc 15 Colmore Row Birmingham B3 2BH The Co-operative Bank plc 118/120 Colmore Row Birmingham B3 3BA
Solicitors	George Green LLP 195 High Street Cradley Heath West Midlands B64 5HW

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AUTISM WEST MIDLANDS

INTRODUCTION BY THE CHIEF EXECUTIVE FOR THE YEAR ENDED 31 MARCH 2025

The Chief Executive Officer presents his statement for the year.

The 2024-25 financial year has seen the charity make some major changes as part of a modernisation programme focussed on sustainability and the development of a more relevant and flexible service offer.

We completed the closure of the Gorse Farm care home in Solihull and have made significant progress in redeveloping the site to provide best-in-class supported living apartments. We undertook a thorough procurement process to identify and appoint principal contractors with the right experience and commitment to providing thoughtfully designed accommodation to meet the needs of autistic people and people with learning disabilities. Work began in earnest on-site in January and the project is expected to be completed in September 2025 with the first tenants due to move into the apartments later in the autumn.

In February ’25 we launched our new Autism Keyworker Service following a successful bid for funding from the NHS through the Birmingham and Solihull autism commissioning programme. The project will provide an autism lens to care and treatment plans and will contribute to important work across the health and care system in reducing admissions of autistic people to mental health in-patient beds and speeding up the discharge of people currently in hospital.

In August ’24 we moved our head office, co-locating in Birmingham with other charities and statutory agencies working in health and social care, at the TouchBase Pears centre, owned by Sense, a large national disability charity. The move has provided a significant financial saving and, as well as our own dedicated modern office area, we now have access to lots more facilities and different event spaces on a pay-as-you-go basis.

We have made further progress on our digital transformation journey, successfully meeting the requirements of Data Security and Protection Toolkit (DSPT), as mandated by the DHSC, including 95% compliance for cyber security training across the organisation. We also rolled out ‘Nourish’ a digital care planning and record platform across all our care and support services.

We completed a thorough strategic planning process between October and March holding various events and workshops to engage with Trustees, management and staff teams and people we support. ‘All about People’ sets our strategic direction for the next 5 years and aims to build a neurodiversity-affirming culture, bring together teams from across the charity to share knowledge and experience in addition to delivering high quality, responsive services.

We also welcomed a new Chair, Paul Glasper, to the Board of Trustees in December ’24 whilst retaining the experience and support of Phil Jordan who has stayed on with the charity as Vice-Chair.

In summary, we have realised some long-standing ambitions of the charity by making changes to our portfolio of services whilst also refreshing and developing our governance and vision for the charity.

Signed by:
Tom Harrison
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Tom Harrison
Chief Executive Officer

Date: 25 September 2025

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 (effective 1 January 2019).

The charity has elected not to prepare consolidated financial statements in accordance with the exemption permitted by section 405 of the Companies Act 2006. This exemption has been applied on the grounds that the charity's wholly owned subsidiary, SPARC Autism, is dormant and its inclusion is not material for the purpose of giving a true and fair view. The financial statements for the year ended 31 March 2024 were consolidated, however the comparatives disclosed within this set of financial statements are single-entity only.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charitable law. The trustees who have served during the year and since the year end can be seen on page 1.

Particulars of the Trustees report

Objectives and activities

The objectives of the charity are for the public benefit to promote, maintain, improve and advance the education, development, health and welfare of autistic people and/or other related conditions.

To further the objectives we:

- Provide care homes, supported living and community based outreach for adults;
- Provide facilities, services and resources of all kinds including education, health, housing, employment, welfare and care, information, advice and other support services;
- Provide information, guidance, advice, training and support to families and carers;
- Provide information, guidance, advice, training and support to professionals working with autistic people;
- Alone, or with other organisations, seek to influence public opinion and make representations to and seek to influence governmental and other bodies and institutions regarding the reform, development and implementation of appropriate policies, legislation and regulations provided that all such activities shall be confined to those which an English and Welsh charity may properly undertake.

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Particulars of the Trustees report (continued)

Our vision is:

A world where autistic people can expect understanding and acceptance and where differences are embraced.

Our mission statement is:

To offer the right support in the right way, giving autistic people, and their families, the chance to thrive.

Our Values are:

- **We are passionate** about what we do and we know what matters.
- **We understand**, drawing on lived experience to help people feel heard.
- **We are authentic** and we help people to be their true selves.
- **We are inclusive** and we promote neuro-affirming approaches.
- **We are collaborative** building connections and teams to make things happen.

Fundraising Practices

The small fundraising and marketing department help coordinate activities of our supporters and organise fundraising events. During the year we entered into a contract with a commercial entity to assist with bids and applications, primarily to grant-giving trusts and foundations. This arrangement is monitored on a monthly basis by a steering group including members of the executive team.

We have followed the code of fundraising practice and have subscribed to the Fundraising Regulator's voluntary registration system.

All marketing is undertaken by the fundraising/marketing department to ensure that it is not unreasonably intrusive or persistent. Any direct marketing materials sent contain instructions to recipients about how someone can remove themselves from or limit further communication with the charity.

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Particulars of the Trustees report (continued)

Public Benefit Statement

All of our charitable objectives promote the education, welfare and care of people with autism and those that care for them. These activities are undertaken to further the charitable purposes for the public benefit. The Trustees are confident that the charitable aims satisfy the principles of public benefit as defined in the Charities Act 2011, section 4.

The main activities of the Charity are:

- **Residential care and supported living** -
  We operate five registered residential care homes across the West Midlands supporting around 38 autistic adults who may also have learning disabilities and other care needs. Three are in Birmingham, one in Solihull and one in Droitwich. We closed one care home (Gorse Farm in Solihull) during the year. We operate community supported living and outreach services in Birmingham, Solihull, Sandwell, Worcestershire and Shropshire to around 40 people in total.

- **Community services -**
  Our range of support services includes: information resources and strategies, autism awareness sessions, family training, sibling workshops, parent support groups, family activities and events. We provide pre and post diagnostic support across several areas including Birmingham, Solihull, Walsall, Sandwell, Shropshire, Herefordshire, Worcestershire, Coventry and Warwickshire.

We remain the principal autism charity in the West Midlands and continue to provide specialist advice and support to people with autism and their families through a wide range of services.

Strategic Report

Achievement and performance

The Board of Trustees and Executive Team completed a full strategic planning process during the year with a new strategic plan for April 2025 to March 2030 now in place. The 5 key strategic focus areas are as follows:

1. **People and culture**
   Outcome: To create a positive, supportive and collaborative workplace culture

2. **Innovation and specialism**
   Outcome: To be seen as the ‘go to’ service in the region for multiple audiences

3. **Sustainability**
   Outcome: A financially secure organisation that is prepared to take measured risks, invest appropriately and pursue new funding opportunities

4. **Quality services**
   Outcome: Clear care and support pathways that work and that demonstrate our specialism

5. **Governance**
   Outcome: An organisation that listens and learns and can adapt to meet challenges and take opportunities

The general overall performance of the charity during the financial year has been positive despite the ongoing difficulties of operating within the social care and charity sectors. This is reflected in the better-than-breakeven financial position recorded at year-end. The £12k surplus was significantly higher than the budget we had set for ’24-25 and reflects the good work undertaken to control agency spend during the year as well as some additional income from services delivered through our community team and lower than expected closure costs for Gorse Farm.

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Particulars of the Trustees report (continued)

The debtors position has improved (which has also aided our cashflow) but we still have problems with NHS Integrated Care Boards (ICBs) in particular regarding prompt and accurate payment for services delivered by the charity.

The new administration at Westminster has not, as yet, provided any solutions to the long-term funding challenges for the adult social care sector and indeed a number of government policies, including rises in Employers National Insurance Contributions, have exacerbated the difficult financial position most charities are facing.

Budget pressures on local authorities and NHS bodies, including ICBs, mean there is continuing uncertainty around our funding. An upcoming major overhaul of NHS commissioning (through the mooted amalgamation of ICB areas) is also a potential risk for the charity.

We have taken steps during the year to increase our fundraising activity by bringing in extra capacity to assist with bids and applications for statutory and grant funding. The charity only received £49k in donations during the year which was down on the previous year.

Whilst our Community Services won some new business we also lost a some contracts during the year, most notably the funding for our families service in Shropshire. This was partly offset however by some new funding from Telford and Wrekin Council to provide additional support to autistic children in school.

In our regulated services, CQC's risk-based monitoring approach for social care did not identify any of our 6 registered services as requiring on-site inspections. Consequently these are all still rated as 'Good'.

We are conscious however that our services have not been inspected for a significant number of years and we have continued our work to prepare teams for CQC visits under their new, much delayed, assessment and inspection framework.

Although occupancy remains generally good across the care & support portfolio, a small number of long-term voids is affecting the financial performance of some services. Addressing this issue is a key priority for the operations team in the forthcoming year.

Financial review

The financial performance during the year to 31 March 2025 reflects continued improvement for the sixth year despite the challenging operating environment.

Net income was £8,428k for the year (2024: £10,386k) – a decrease of £1,958k. This decrease in income was largely due to the decommissioning of Gorse Farm as a care home which was previously the charity's biggest service in terms of income generation.

The resources expended during the year to 31 March 2025 were £8,416k (2024: £10,021k) a decrease of £1,605k which was again due, in the main, to the decommissioning of Gorse Farm as a care home.

At 31 March 2025, the Charity, as custodian trustee, held £605k (2024: £954k) on behalf of service users in individual separate accounts at the Co-operative and Barclays bank.

Capital expenditure during the year was £292k (2024: £118k). The expenditure was mainly due to the redevelopment of Gorse Farm and replacement of budgeted fixtures, fittings and IT.

At the 31 March 2025 the charity held cash balances of £3,197k (2024: £2,868k).

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Particulars of the Trustees report (continued)

Reserves

The Trustees have adopted a reserves policy which they consider appropriate to ensure the continued ability of the Charity to meet its objectives. No changes were made to the reserves policy during the year. The charity has free reserves equivalent to three months of total unrestricted resources expended. At 31 March 2025 the charity's unrestricted reserves amounted to £4,752k (2024: £4,640k). The unrestricted reserves are allocated to general reserves of £3,993k (2024: £3,750k) and designated reserves, of £759k (2024: £990k). The total general unrestricted funds excluding tangible fixed assets of £1,539k are £2,454k (2024: £2,436k).

Designated reserves are held for the purposes of refurbishing tangible assets, specifically the Gorse Farm redevelopment.

Investment Policy

In accordance with the Memorandum of Association, the Trustees have the power to invest the funds of the Charity not immediately required for its purposes in or upon any such investments, securities or property as maybe thought fit. The investment objective for the short-term cash reserves is to preserve the capital value with a minimum level of risk. Investments remain in a AAA rated fund to the value of approximately £2m with same day access to the funds as of 31 March 2025.

Financial Risk

The largest risk to be identified is how the current economic climate has and will continue to impact on the social care sector. This includes the income streams and cost pressures from statutory bodies and other external regulatory services. The risk is managed through the budgeting process which identifies where project shortfalls may arise giving rise to scenario analysis, allowing the senior management team and trustees to have good quality information to make informed decisions.

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Particulars of the Trustees report (continued)

Future Plans

A new operational plan is in place for 2025-26. Key themes include:

- Development of our specialist training offer to both internal and external audiences
- Working more closely with NHS partners to provide more autism-specific support to people on mental health treatment pathways
- Opening our new flagship supported living service 'The Paddocks' on the old Gorse Farm site
- Further strengthening our governance framework by increasing the breadth of skills and experience at Board level and involving people we support in decision making processes.

All SMT members have received annual appraisals and detailed personal objectives have been set to align with those in the Operating Plan.

The Charity will formally review governance and oversight processes during 2025-26 by assessing practice against the Charity Governance Code for England & Wales.

Structure, Governance and Management

Governing Document

The Charity is a charitable company limited by guarantee and was set up on 7 October 1985. It is governed by a Memorandum and Articles of Association. Its objects are to improve the conditions of life for persons who experience mental or physical impairments or disorders in the region of the West Midlands, in particular persons who have Autistic Spectrum Disorders, whether or not these conditions are associated with other disabilities, during the whole of their lives including their care, welfare, treatment, education, family and social interests. In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

Appointment of Trustees

Details of Trustees are listed on page 1. The Board of Trustees may fill vacancies arising during the year by appointing Trustees themselves but any Trustee so appointed shall retain their office only until the next Annual General Meeting when they shall be eligible for re-election. Otherwise, Trustees shall be appointed at a General Meeting by the members of Autism.West Midlands. Any appointments are made with due regard to the broad range of relevant skills required by the Board of Trustees and the specialist skills and experience offered by the applicant Trustee.

No Trustee reclaimed any expenses from the Charity during the year.

Trustee Induction and Training

Each Trustee undertakes induction training which comprises visits to each service, induction meetings with all senior staff and service leaders, being issued with corporate policies and procedures and mentoring by an existing Trustee during the induction period. Individual Trustee training is undertaken by Trustees on a needs basis.

Organisation

The governing body of the Charity is the Board of Trustees which may have up to 12 members. The Board currently has 7 members and has met four times during the year. The Chief Executive and the other members of the senior management team attend all Trustee meetings. The Chief Executive is empowered by the Trustees to manage the day to day operations of the charity. The Board of Trustees has established two committees; a Finance Committee to consider more detailed financial information and oversee the risk processes, and a Remuneration Committee for the consideration and setting of pay for the senior management team.

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Particulars of the Trustees report (continued)

Related Parties

The Charity is the sole member of SPARC Autism. No trading for SPARC Autism took place during the 2024-25 year following the Trustees' decision to cease operations in this subsidiary. The Charity also owns 100% of the issued share capital in Autism West Midlands (sales) Limited and Autism Central Limited both of which have not traded during the year to 31 March 2025. Both companies were dissolved post year end.

Statement of Trustees' Responsibilities

The Charity Trustees (who are also the directors of Autism West Midlands for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable company and the incoming resources and application of resources, including the net income or expenditure, of the charity for the period. In preparing those financial statements, the Board of Trustees is required to:

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

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

Risk and internal control

The Board of Trustees has overall responsibility for ensuring that the Charity has appropriate systems of controls, financial and otherwise. It is also responsible for keeping proper accounting records which 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. It is 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 and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

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Particulars of the Trustees report (continued)

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- an annual budget approved by the Board of Trustees;
- regular consideration by the Board of Trustees of financial results, forecasts, variances from budget and non-financial performance indicators;
- delegation of authority and segregation of duties;
- identification and management of risks.

The Board of Trustees has a formal risk management process to assess business risks and implement risk management strategies and this is managed by the Finance Committee. This involves identifying the types of risks the Charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks.

Employees and Volunteers

Autism West Midlands has a Senior Staff Remuneration Committee chaired by the Chair with two additional Trustees and is attended by the CEO. Each year it reviews the salaries of senior management which are benchmarked against the market sector along with the complexity of the role following consideration of the financial position of the charity.

The Charity's policy is to consult and discuss with employees, through the employee forum and at meetings, matters likely to affect employees' interest. Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

The charity recognises the significant contribution that our volunteers bring to the work that Autism West Midlands does. Volunteers, current and in the past have been instrumental in supplementing paid outreach support workers in some of our services with adults or children with Autism. These include befriending, mentoring, administration and support groups. We are really grateful for their help and commitment in delivering our vital services.

Disabled persons

It is company policy to give full and fair consideration to applications for employment made by disabled persons, having regard to the particular abilities and aptitudes of each applicant and to the requirements of vacant posts available. Employees who become disabled in service are retained where possible either in their own or more suitable posts.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

Cooper Parry Group Limited were reappointed at the Annual General Meeting.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:
Paul Glasper
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Paul Glasper
Chair of Trustees

Date: 24 September 2025

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM WEST MIDLANDS

Opinion

We have audited the financial statements of Autism West Midlands (the 'charity') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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. 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.

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Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 in relation to which 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 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.

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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.

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

Our assessment focused on key laws and regulations the Charity has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery and employment legislation. We are not responsible for preventing irregularities, including fraud. Our approach to detecting irregularities, including fraud, included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the Charity and how the Charity is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the Charity's control environment and how the Charity has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the Charity's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing 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 bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection of fraud based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

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

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

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM WEST MIDLANDS (CONTINUED)

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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Kevin Hodgetts
4565E73EF2F046E...

Kevin Hodgetts FCA (Senior statutory auditor)
for and on behalf of
Cooper Parry Group Limited
Statutory Auditor
Cubo Birmingham
4th Floor
Two Chamberlain Square
Birmingham
B3 3AX

Date: 07 October 2025

Docusign Envelope ID: 0462EFC4-0855-43C0-9FAC-0D2E3958F746

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Income from:					
Donations and legacies	2	46	3	49	77
Charitable activities	3	7,078	1,195	8,273	10,224
Other trading activities	4	1	-	1	1
Investments	5	105	-	105	84
Total income		7,230	1,198	8,428	10,386
Expenditure on:					
Charitable activities	6	7,218	1,198	8,416	10,021
Total expenditure		7,218	1,198	8,416	10,021
Net movement in funds		12	-	12	365
Reconciliation of funds:					
Total funds brought forward		4,740	-	4,740	4,375
Net movement in funds		12	-	12	365
Total funds carried forward		4,752	-	4,752	4,740

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 37 form part of these financial statements.

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AUTISM WEST MIDLANDS
REGISTERED NUMBER: 01953344

BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £000		2024 £000
Fixed assets					
Tangible assets	11		1,539		1,314
			1,539		1,314
Current assets					
Debtors	12	1,190		1,981	
Cash at bank and in hand		3,197		2,868	
		4,387		4,849	
Creditors: amounts falling due within one year	13	(1,174)		(1,423)	
Net current assets			3,213		3,426
Total assets less current liabilities			4,752		4,740
Total net assets			4,752		4,740
Charity funds					
Restricted funds	14		-		-
Unrestricted funds	14		4,752		4,740
Total funds			4,752		4,740

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:
Paul Glasper
A3B86F3F2D2D418...

Paul Glasper
Chair of Trustees

Date: 24 September 2025

The notes on pages 19 to 38 form part of these financial statements.

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £000	2024 £000
Cash flows from operating activities		
Net cash used in operating activities (see Note 19)	516	(753)
Cash flows from investing activities		
Dividends, interests and rents from investments	105	84
Purchase of tangible fixed assets	(292)	(120)
Net cash used in investing activities	(187)	(36)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	329	(789)
Cash and cash equivalents at the beginning of the year	2,868	3,657
Cash and cash equivalents at the end of the year	3,197	2,868

The notes on pages 19 to 38 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

1.1 General information and basis of preparation

Autism.west midlands is a company limited by guarantee in England. The liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the Company in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member. The address of the registered office is given in the charity information on page 1 of the financial statements. The nature of the charity's operations and principal activities is to promote, maintain, improve and advance the education, development, health and welfare of people with autism and/or other related conditions.

The Charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £'000.

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

The charity has elected not to prepare consolidated financial statements in accordance with the exemption permitted by section 405 of the Companies Act 2006. This exemption has been applied on the grounds that the charity’s wholly owned subsidiary, SPARC Autism, is dormant and its inclusion is not material for the purpose of giving a true and fair view. The financial statements for the year ended 31 March 2024 were consolidated, however the comparatives disclosed within this set of financial statements are single-entity only.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Investment income and gains are allocated to the appropriate fund.

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1. Accounting policies (continued)

1.3 Income

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic value is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt or if the costs to undertake such valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when received and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in the exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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1. Accounting policies (continued)

1.4 Expenditure recognition

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

• Costs of raising funds include the cost of fundraising and the costs of commercial trading from the sale of autism merchandise.

• Expenditure on charitable activities includes residential care, supported living, community services and their associated direct and indirect support costs.

• Other expenditure represents those items not falling into the categories above.

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

1.5 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in the support of expenditure on the objectives of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Overheads have been allocated on a basis of staff time.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the cost of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Expenditure on items of capital that have a useful life of more than one year and a value greater than £1,000 are capitalised within fixed assets.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	- 2%
Long-term leasehold property	- Over the term of the lease
Motor vehicles	- 3 years
Fixtures, fittings & computer equipment	- 3 to 5 years

Freehold and leased properties are stated at deemed cost. The charity has taken advantage of the option provided by FRS102 to restate freehold and leasehold properties at deemed cost at 1 April 2015 being the fair value at the date of transition to SORP (FRS102). The basis for determining fair value is disclosed in more detail in note 11 to the accounts.

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1. Accounting policies (continued)

1.7 Debtors and creditors receivable/ payable within one year

Trade and other debtors are initially measured at transaction price and subsequently measured at their settlement value. Prepayments are valued at the amount prepaid net of any trade discounts due. Trade and other creditors are initially measured at transaction price and subsequently measured at their settlement value.

1.8 Cash at bank and in hand

Cash at bank and in hand on the balance sheet comprises cash in hand and short term deposits with an original maturity date of three months or less.

1.9 Impairment

Assets not measured at fair value are reviewed for any indication that the assets may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit and loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.10 Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

1.11 Financial instruments

The Charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities.

All financial assets and liabilities are initially measured at transaction price and subsequently measured at their settlement value.

1.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

1.13 Pensions

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.14 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

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1. Accounting policies (continued)

1.15 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.16 Judgments and key sources of estimation uncertainty

The Trustees are required to make judgments, estimates and assumptions in application of the charity's accounting policies that have an effect on the amounts recognised in the financial statements. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. Areas of judgment and estimation include the useful economic lives of fixed assets, provisions, debtors and creditors.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Income from donations and legacies

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000
Donations	46	3	49

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000
Donations	54	23	77

3. Income from charitable activities

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000
Local authorities	5,567	599	6,166
Health, Trusts and Users	1,511	596	2,107
	7,078	1,195	8,273

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000
Local authorities	7,253	328	7,581
Health, Trusts and Users	2,035	608	2,643
	9,288	936	10,224

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £000	Total funds 2025 £000
Trading income	1	1

	Unrestricted funds 2024 £000	Total funds 2024 £000
Trading income	1	1

5. Investment income

	Unrestricted funds 2025 £000	Total funds 2025 £000
Investment income	105	105

	Unrestricted funds 2024 £000	Total funds 2024 £000
Investment income	84	84

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total 2025 £000
Autism Services	7,212	1,198	8,410
Raising Funds	6	-	6
Total 2025	7,218	1,198	8,416

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total 2024 £000
Autism Services	9,057	959	10,016
Raising Funds	5	-	5
Total 2024	9,062	959	10,021

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £000	Support costs 2025 £000	Total funds 2025 £000
Autism Services	7,622	788	8,410
Raising Funds	-	6	6
	7,622	794	8,416

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7. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2024 £000	Support costs 2024 £000	Total funds 2024 £000
Autism Services	9,280	736	10,016
Raising Funds	-	5	5
	9,280	741	10,021

Analysis of support costs

	Autism Services 2025 £000	Raising Funds 2025 £000	Total funds 2025 £000
Management	425	3	428
HR	173	1	174
IT	44	-	44
Finance	130	2	132
Governance	16	-	16
Total 2025	788	6	794

	Autism Services 2024 £000	Raising Funds 2024 £000	Total funds 2024 £000
Management	382	2	384
HR	149	1	150
IT	34	-	34
Finance	156	2	158
Governance	15	-	15
Total 2024	736	5	741

Governance costs comprise of audit fees for the Charity.

Support costs are allocated to each of the activities based on staff time.

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8. Net income for the year

This is stated after charging the following:

	2025 £000	2024 £000
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	12	12
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	4	3
Depreciation	67	63
Operating lease rentals	183	239

9. Staff costs

	2025 £000	2024 £000
Wages and salaries	5,580	4,749
Social security costs	459	395
Contribution to defined contribution pension schemes	134	125
	6,173	5,269

Redundancy and termination payments for the year totalled £51k (2024 - £5k).

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Raising funds	2	1
Resources employed on charitable activities	267	261
Governance	1	1
	270	263

The average headcount expressed as full-time equivalents was:

	2025 No.	2024 No.
Raising funds	1	1
Resources employed on charitable activities	182	186
Governance	1	1
	184	188

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9. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	-	2
In the band £70,001 - £80,000	2	-
In the band £100,001 - £110,000	1	1

The total amount of employee benefits (inclusive of employer's national insurance and pension contributions) received by key management personnel was £353,881 (2024 - £360,734). Key management personnel comprises the Chief Executive Officer, Director of Finance and Resources (Deputy CEO), Director of Operations and Head of HR and People Development.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

11. Tangible fixed assets

	Freehold property £000	Long-term leasehold property £000	Fixtures and fittings £000	Assets under construction £000	Total £000
Cost or valuation					
At 1 April 2024	245	1,000	1,424	-	2,669
Additions	-	-	61	231	292
At 31 March 2025	245	1,000	1,485	231	2,961
Depreciation					
At 1 April 2024	17	59	1,279	-	1,355
Charge for the year	3	10	54	-	67
At 31 March 2025	20	69	1,333	-	1,422
Net book value					
At 31 March 2025	225	931	152	231	1,539
At 31 March 2024	228	941	145	-	1,314

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11. Tangible fixed assets (continued)

Fair value of the freehold and long leasehold properties were appraised by firms of independent Chartered Surveyors, Gardiner Boffey Surveyors Limited - RICS and Jones Lang Lasalie, Inc. - MRICS, respectively.

The Charity has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	2025 £000	2024 £000
Freehold property	90	90
Long-term leasehold property	659	659
	749	749

12. Debtors

	2025 £000	2024 £000
Due within one year		
Trade debtors	1,133	1,891
Prepayments and accrued income	57	90
	1,190	1,981

13. Creditors: Amounts falling due within one year

	2025 £000	2024 £000
Trade creditors	356	676
Other taxation and social security	116	82
Other creditors	177	262
Accruals and deferred income	525	403
	1,174	1,423

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 March 2025 £000
Unrestricted funds					
Designated funds					
Designated Funds - all funds	990	-	-	(231)	759
General funds					
General Funds	3,254	7,230	(7,218)	231	3,497
Revaluation reserve	496	-	-	-	496
	3,750	7,230	(7,218)	231	3,993
Total Unrestricted funds	4,740	7,230	(7,218)	-	4,752
Restricted funds					
Birmingham and Solihull Mental Health NHS Collaborative	-	122	(122)	-	-
Shropshire County Council	-	217	(217)	-	-
Sandwell Council	-	49	(49)	-	-
Warwickshire County Council	-	115	(115)	-	-
Walsall County Council	-	43	(43)	-	-
Birmingham City Council	-	142	(142)	-	-
Telford and Wrekin County Council	-	33	(33)	-	-
NHS Birmingham and Solihull ICB	-	6	(6)	-	-
Black Country Healthcare NHS Foundation Trust	-	105	(105)	-	-
NHS Hereford and Worcestershire ICB	-	325	(325)	-	-
Other Trusts	-	38	(38)	-	-
Donations	-	3	(3)	-	-
	-	1,198	(1,198)	-	-
Total of funds	4,740	8,428	(8,416)	-	4,752

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14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £000	Income £000	Expenditure £000	Balance at 31 March 2024 £000
Unrestricted funds				
Designated funds				
Designated Funds - all funds	990	-	-	990
General funds				
General Funds	2,891	9,420	(9,057)	3,254
Revaluation reserve	496	-	-	496
	3,387	9,420	(9,057)	3,750
Total Unrestricted funds	4,377	9,420	(9,057)	4,740

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14. Statement of funds (continued)

	Balance at 1 April 2023 £000	Income £000	Expenditure £000	Balance at 31 March 2024 £000
Restricted funds				
Birmingham and Solihull Mental Health Collaborative	-	23	(23)	-
Shropshire County Council	-	109	(109)	-
Sandwell Council	-	57	(57)	-
Warwickshire County Council	-	75	(75)	-
Walsall County Council	-	43	(43)	-
Birmingham City Council	-	90	(90)	-
Telford and Wrekin County Council	-	29	(29)	-
NHS Birmingham and Solihull ICB	-	49	(49)	-
Black Country Healthcare NHS Foundation Trust	-	97	(97)	-
Dudley Voices for Choices	-	12	(12)	-
NHS Hereford and Worcestershire ICB	-	292	(292)	-
Other Trusts	-	60	(60)	-
Donations	-	23	(23)	-
	-	959	(959)	-
Total of funds	4,377	10,379	(10,016)	4,740

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14. Statement of funds (continued)

Designated reserves are held for the purposes of redeveloping Gorse Farm project which was to develop a supported living scheme with nine self-contained units. The scheme will be completed by September 2025 and the funds fully expended in 2025-26.

Sandwell Families - Support offered to parent /carers of autistic children living in Sandwell. Information, advice and guidance sessions, groups and training offered. Funded by Sandwell Council.

Birmingham Carers- Support offered to parent /carers of autistic children living in Birmingham. Information, advice and guidance sessions, groups and training offered. Funded through Forward Carers.

AC Adults/AC Teens/RTTC - Autism Confident training for adults (18+) and teens 13-17). Rising To the Challenge (RTTC) is a 6-week course for parent/carers who have autistic children. Available in Birmingham and Solihull. Funded by Birmingham/Solihull Mental Health Collaborative.

SOLAR - Solihull based service. AWM provide enhanced support for autistic children, young people and their families who are being supported in mental health services. Funded by Birmingham/Solihull Mental Health Collaborative.

SOLAR (additional Worker) - AWM provide a Children & Young peoples' Neurodiversity Worker to work within SOLAR services. Based in Solihull. Funded by Birmingham/Solihull Mental Health Collaborative.

Sandwell Adults Group - Monthly Adult Support Group based in Sandwell. Funded by Black Country Healthcare Trust.

Solihull Adult Group - Monthly Adult Support Group based in Solihull. Funded by NHS Birmingham and Solihull ICB.

Birmingham BPAP - Information, Advice and Guidance for adults either pre or post diagnosis. This service also offers group support. Funded by Birmingham City Council.

AC Teens Hereford- One year pilot service providing Autism Confident training to teenagers living in Herefordshire. NHS Hereford and Worcestershire ICB.

Rigby Foundation Additional resource for The Information Line to offer core support to families needing information, advice and guidance around autism.

Key Worker Service - Enhanced co-ordination service to support autistic adults avoid hospital admission and to facilitate earlier discharge. Adults 25+. Funded by Birmingham/Solihull Mental Health Collaborative.

Black Country All Age support - Services providing support to parent carers of autistic children and autistic adults. Activities for children and young people, groups for adults and parent/carers and information, advice and guidance sessions for autistic adults. Funded by Black Country Healthcare NHS Foundation Trust.

Walsall Befriending Service - Befriending service for adults (18+) living in Walsall Borough. Groups and activities in the community. Funded by Walsall County Council.

IAG (DRC) Helpline - Information Line service to provide Information, advice and guidance for people living in Birmingham. This service is provided in partnership with Disability Resource Centre. AWM are the lead provider. Funded by Birmingham City Council.

Coventry & Warwickshire Helpline - Information Line service providing Information, Advice and Guidance to people living in Coventry and Warwickshire. AWM provide the "navigation" function for a bigger service including Coventry and Warwickshire MIND. Funded by Warwickshire County Council.

Hereford & Worcestershire - Adults service (17+). Providing Information, advice and guidance, Autism Confident training, groups and activities. Funded by NHS Hereford & Worcestershire ICB.

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14. Statement of funds (continued)

Hereford & Worcester (additional funding) - Teen Autism Training (13-17) for teens living in Hereford or Worcestershire. Funded by NHS Hereford & Worcestershire ICB.

Shropshire Short Breaks - Funding to provide activities for children and young people living in Shropshire. Funded by Shropshire County Council.

Shropshire Family Services - Support offered to parent /carers of autistic children living in Shropshire. Information, advice and guidance sessions, groups and training offered. Funded by Shropshire County Council.

Telford & Wrekin - AWM provide a worker to offer information, advice and guidance and groups to parent/carers and autistic adults. Service based within Telford Autism Hub. Funded by Telford and Wrekin County Council.

Shropshire Outreach - Support packages for autistic adults (18+) living in Shropshire. Activity includes promoting independence, social and community activity. Funded by Shropshire County Council.

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 March 2025 £000
Designated funds	990	-	-	(231)	759
General funds	3,750	7,230	(7,218)	231	3,993
Restricted funds	-	1,198	(1,198)	-	-
	4,740	8,428	(8,416)	-	4,752

Summary of funds - prior year

	Balance at 1 April 2023 £000	Income £000	Expenditure £000	Balance at 31 March 2024 £000
Designated funds	990	-	-	990
General funds	3,387	9,420	(9,057)	3,750
Restricted funds	-	959	(959)	-
	4,377	10,379	(10,016)	4,740

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16. Capital commitments

	2025 £000	2024 £000
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	1,105	-

17. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £000	2024 £000
Not later than 1 year	211	183
Later than 1 year and not later than 5 years	191	197
Later than 5 years	2,475	2,502
	2,877	2,882

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £000	Total funds 2025 £000
Tangible fixed assets	1,539	1,539
Current assets	4,387	4,387
Creditors due within one year	(1,174)	(1,174)
Total	4,752	4,752

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £000	Total funds 2024 £000
Tangible fixed assets	1,314	1,314
Current assets	4,849	4,849
Creditors due within one year	(1,423)	(1,423)
Total	4,740	4,740

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £000	2024 £000
Net income for the year (as per Statement of Financial Activities)	12	365
Adjustments for:		
Depreciation charges	67	63
Interest received	(105)	(84)
Decrease/(increase) in debtors	791	(1,182)
Increase/(decrease) in creditors	(249)	85
Net cash provided by/(used in) operating activities	516	(753)

20. Analysis of cash and cash equivalents

	2025 £000	2024 £000
Cash in hand	3,197	2,868
Total cash and cash equivalents	3,197	2,868

21. Analysis of changes in net debt

	At 1 April 2024 £000	Cash flows £000	At 31 March 2025 £000
Cash at bank and in hand	2,868	329	3,197
	2,868	329	3,197

22. Related party transactions

SPARC Autism (company number 08414424) was formed in February 2013 to provide specialist adult autism diagnostic and assessment services for the West Midlands. SPARC Autism is a registered charity (charity number 1160495) limited by guarantee. SPARC Autism has now ceased operations and the Trustees intend to wind up the charitable company during the course of 2025.

Two of the Trustees of autism.west midlands are also Trustees of SPARC Autism. SPARC Autism incurred expenditure with autism.west midlands of £2,143 (2024 restated - £2,537).

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23. Monies held as custodian

At 31 March 2025, the Charity, as custodian trustee, held £605,121 (2024: £953,650) on behalf of service users in individual separate accounts at the Co-operative and Barclays banks.

AUTISM.WEST MIDLANDS

England & Wales - Charity number 517077

Accounts

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Registered number: 01953344
Charity number: 517077

AUTISM WEST MIDLANDS
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Docusign Envelope ID: B622750E-4CCE-4CE4-B6CB-1061F9CA10B8

AUTISM WEST MIDLANDS

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AUTISM WEST MIDLANDS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Phillip Jordan, Chair Gurdip Singh John Drozd Glenys Jones Ashok Roy Joy Taylor
Company registered number	01953344
Charity registered number	517077
Registered office	Imperial Court 10 Sovereign Road Kings Norton Business Centre Kings Norton Birmingham B30 3ES
Company secretary	Shabir Ladak (appointed 26 September 2023) Jason Johnson (resigned 31 August 2023)
Chief executive officer	Tom Harrison
Independent auditor	Cooper Parry Group Limited Statutory Auditor Cubo Birmingham Office 401, 3rd Floor Two Chamberlain Square Birmingham B3 3AX
Bankers	Barclays Bank plc 15 Colmore Row Birmingham B3 2BH The Co-operative Bank plc 118/120 Colmore Row Birmingham B3 3BA
Solicitors	Bates Wells London LLP 10 Queen Street Place London EC4R 1BE George Green LLP 195 High Street Cradley Heath West Midlands B64 5HW

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AUTISM WEST MIDLANDS

INTRODUCTION BY THE CHIEF EXECUTIVE FOR THE YEAR ENDED 31 MARCH 2024

The Chief Executive Officer presents his statement for the year.

The 2023-24 financial year has been a busy one for the charity with us initiating some major changes to our portfolio of services. After a great deal of planning, we made the announcement in January 2024 that we were closing Gorse Farm, the large registered care home we operate in Solihull. The rationale for this extremely difficult decision was that the buildings were no longer fit for purpose and the service model was not really meeting today's expectations and standards for specialist support for autistic people with learning disabilities.

Whilst the decision understandably caused worry to those people affected, we worked closely with residents, families, staff and other stakeholders to ensure that the closure process was sensitively handled and that people had plenty of time to find suitable alternative care settings and support. At the time of writing, all the residents have now been successfully rehoused, either within other AWM settings or with other care providers. Without exception, all of residents now live in new homes that are smaller, provide better privacy and allow for more person-centred care and support.

We are now set to progress with an exciting redevelopment of the Gorse Farm site to provide 9 modern, well-designed, single person flats for autistic people with learning disabilities. Planning permission has been granted and we are in negotiation with the host local authority on the specification and funding arrangements for a new supported living service.

The general overall performance of the charity during the financial year has been positive despite the ongoing difficulties of operating within the social care and charity sectors. Central Government's inability to address the long-term funding challenges for adult social care has been exacerbated by the perilous financial position of numerous local authorities, exemplified by Birmingham City Council issuing a Section 114 notice during the year.

Whilst income largely held up during the year, we are mindful as a charity that future cuts to funding are now likely. However, the outturn for 2023-24 was boosted by the successful conclusion of negotiations with NHS funders regarding backdated fee uplifts. This provided an additional lump sum that helped the charity post a surplus of over £300k in our end of year accounts.

This was despite having to implement increases to National Living Wage that were not matched by fee uplifts and us having to invest to meet other mandatory obligations including the digitisation of care records and additional data protection and cyber security measures.

The ongoing staffing crisis in social care is still perhaps the most significant strategic risk we face as a charity with vacancy rates, turnover and the costs of using agency staff still being key concerns for the executive team. However, we committed extra resource to recruitment in January '24 and were able to report an improving picture in terms of the recruitment pipeline by the end of the year. We are also starting to benefit from the most stable management structure we have had for a number of years.

Other positives include the steady growth in our support offer to autistic people and their families through our Community Services team. All of our contracts that were due to expire during the year were renewed and we were also able to recruit new staff to help expand some of our projects including our helpline which took a record number of calls.

In summary, we have been brave enough to make some significant changes this year whilst also seeking to maintain the focus on, and develop the quality of our core services. Our plans for the forthcoming year will help refresh and revitalise the charity and allow us to raise our profile and reach in the support of autistic people and their families across the region.

Signed by:
Tom Harrison
78FA716DC6AE4E8...
Tom Harrison
Chief Executive Officer

Date: 25 September 2024

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AUTISM WEST MIDLANDS

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 (effective 1 January 2019).

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charitable law. The trustees who have served during the year and since the year end can be seen on page 1.

Particulars of the Trustees report

Objectives and activities

The objectives of the charity are for the public benefit to promote, maintain, improve and advance the education, development, health and welfare of autistic people and/or other related conditions.

To further the objectives we:

- Provide care homes, supported living and community based outreach for adults;
- Provide facilities, services and resources of all kinds including education, health, housing, employment, welfare and care, information, advice and other support services;
- Provide information, guidance, advice, training and support to families and carers;
- Provide information, guidance, advice, training and support to professionals working with autistic people;
- Alone, or with other organisations, seek to influence public opinion and make representations to and seek to influence governmental and other bodies and institutions regarding the reform, development and implementation of appropriate policies, legislation and regulations provided that all such activities shall be confined to those which an English and Welsh charity may properly undertake.

Our mission statement is:

To provide specialist support and advice to autistic people of all ages and their families, living in the West Midlands, enabling them to reach their full potential.

Our Values are:

- **We are passionate and committed** - doing the best we can for people and families
- **We are supportive** - making sure we look after one another, and respect others' views
- **We are creative and flexible** - finding the best solutions, innovating and embracing change
- We are fair, transparent and open - in all that we deal with and each other
- **We are specialists** - we understand autistic people and their families and put this understanding into practice

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Particulars of the Trustees report (continued)

Fundraising Practices

The small fundraising/marketing department help coordinate activities of our supporters and organise fundraising events. The charity does not use any professional fundraisers or commercial participators to carry out any fundraising activities.

We have followed the code of fundraising practice and have subscribed to the Fundraising Regulator's voluntary registration system.

All marketing is undertaken by the fundraising/marketing department to ensure that it is not unreasonably intrusive or persistent. Any direct marketing materials sent contain instructions to recipients about how someone can remove themselves from or limit further communication with the charity.

Public Benefit Statement

All of our charitable objectives promote the education, welfare and care of people with autism and those that care for them. These activities are undertaken to further the charitable purposes for the public benefit. The Trustees are confident that the charitable aims satisfy the principles of public benefit as defined in the Charities Act 2011, section 4.

The main activities of the Charity are:

- Residential care and supported living - we operate six residential services across the West Midlands which provide residential care to 51 autistic adults who may also have learning disabilities. Three are in Birmingham, two in Solihull and one in Droitwich. We did however, start the closure process for one of the Solihull homes (Gorse Farm) towards the end of the year. We deliver community supported living and outreach across the Birmingham, Solihull and Sandwell areas and within Worcestershire and Shropshire to around 40 people in total.
- Community services -- Our range of support services includes: information resources and strategies, autism awareness sessions, family training, sibling workshops, parent support groups, family activities and events. We provide pre and post diagnostic support across several areas including Birmingham, Solihull, Shropshire, Herefordshire and Worcestershire.

We remain the principal autism charity in the West Midlands and continue to provide specialist advice and support to people with autism and their families through a wide range of services.

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Particulars of the Trustees report (continued)

Strategic Report

Achievement and performance

The charity successfully recruited a new Director of Finance and Resources during the year with only a minimal gap between them starting and the previous Director leaving. The Executive Team and Board of Trustees reviewed and refreshed the existing Strategic Plan, extending the timelines for completion through to March 2025. This was in recognition of the delays in meeting objectives caused by the Covid-19 pandemic and shortages in key personnel. The following five strategic goals therefore remain pertinent:

1. Deliver outstanding specialist support for adults within our registered services, to enable people to live fulfilling lives
2. Have a happy well trained, well supported and motivated workforce
3. Develop transition pathways to support people through different stages in life
4. Support children, families and adults that do not access statutory services to access support within their local community to build resilience, confidence and skills to actively participate in society
5. Maintain financial strength through prudent resource management, sustainable growth and recognition by commissioners of the value our specialist support provision

Plans are in place for the Board of Trustees and the Executive Team to complete a full strategic planning process during the forthcoming year with a new strategic plan to be in place for April 2025.

In our regulated services, Gorse Farm was the only service not to have a rating of ‘Good’ following a downgrading to ‘Requires Improvement’ in June 2022. These quality issues did partly inform our decision to close the service but significant financial losses in recent years and outdated building were also contributory factors.

CQC’s risk-based monitoring approach for social care did not identify any of our other 7 registered services as requiring on-site inspections. As such these are all still rated as ‘Good’.

We are conscious however that some services have not been inspected for a significant number of years and we have been working to prepare teams for CQC visits under their new, albeit delayed, single assessment framework.

Occupancy remains good across the care & support portfolio with only a small number of voids across the year. One person we support was transferred out of our service at Wagstaff Way due to changing needs and the level of risk presented to other residents. This person was successfully rehoused in a single-occupancy setting with another provider.

With regard to non-CQC regulated activity, the Community Services team currently have 35 colleagues who are delivering to 19 contracts across the wider West Midlands including Herefordshire, Worcestershire, Shropshire and Warwickshire. All contracts that were due to expire during the year were successfully retendered / renewed and the total income was in the region of £880k.

We are waiting to see what the impact will be for our NHS-funded services following the transfer of commissioning responsibilities from Integrated Care Boards (ICBs) to ‘Provider Collaboratives’ led by NHS trusts.

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Particulars of the Trustees report (continued)

Financial review

The financial performance during the year to 31 March 2024 reflects continued improvement for the seventh year despite the challenging operating environment.

Net income increased by £1,228k to £10,381k (2023: £9,153k). The income has increased from the previous year due to in year/backdated fee uplifts and additional grants received within the community team.

The resources expended during the year to 31 March 2024 were £10,024k (2023: £8,913k), an increase of £1,111k, which was due the continued cost pressures associated with the National Living Wage and inflationary increases.

At 31 March 2024, the Charity, as custodian trustee, held £954k (2023: £913k) on behalf of service users in individual separate accounts at the Co-operative and Barclays bank.

Capital expenditure during the year was £118k (2023: £40k). The expenditure was mainly due to the budgeted replacement of fixtures, fittings and IT.

At the 31 March 2024 the charity held cash balances of £2,890k (2023: £3,673k).

Reserves

The Trustees have adopted a reserves policy which they consider appropriate to ensure the continued ability of the Charity to meet its objectives. No changes were made to the reserves policy during the year. The charity has free reserves equivalent to three months of total resources expended. At 31 March 2024 the charity's unrestricted reserves amounted to £4,671k (2023: £4,404k). The unrestricted reserves are allocated to general reserves of £3,771k (2023: £3,414k) and designated reserves of £990k (2023: £990k). The total general unrestricted funds excluding tangible fixed assets of £1,314k are £2,457k (2023: £2,154k).

Designated reserves are held for the purposes of refurbishing tangible assets, specifically the Gorse Farm redevelopment.

Investment Policy

In accordance with the Memorandum of Association, the Trustees have the power to invest the funds of the Charity not immediately required for its purposes in or upon any such investments, securities or property as may be thought fit. The investment objective for the short-term cash reserves is to preserve the capital value with a minimum level of risk. Investments have been made in a AAA rated fund to the value of £2m with same day access to the funds, during the first half of the financial year ending 31 March 2024.

Financial Risk

The largest risk to be identified is how the current economic climate has and will continue to impact on the social care sector. This includes the income streams and cost pressures from statutory bodies and other external regulatory services. The risk is managed through the budgeting process which identifies where project shortfalls may arise giving rise to scenario analysis, allowing the senior management team and trustees to have good quality information to make informed decisions.

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Particulars of the Trustees report (continued)

Future Plans

A new operational plan is in place for 2024-25. Key themes include:

- Recruitment and retention
- Quality Assurance and preparation for CQC inspections in regulated services
- Redevelopment of the Gorse Farm site
- Growth in Community Services (especially 'Autism Confident' and 'Rising to the Challenge' programmes)
- Relocation of our Head Office
- Strengthening our governance (including the recruitment of new Trustees and the production of a new strategic plan

All SMT members have received annual appraisals and detailed personal objectives have been set to align with those in the Operating Plan.

Structure, Governance and Management

Governing Document

The Charity is a charitable company limited by guarantee and was set up on 7 October 1985. It is governed by a Memorandum and Articles of Association. Its objects are to improve the conditions of life for persons who experience mental or physical impairments or disorders in the region of the West Midlands, in particular persons who have Autistic Spectrum Disorders, whether or not these conditions are associated with other disabilities, during the whole of their lives including their care, welfare, treatment, education, family and social interests. In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

Appointment of Trustees

Details of Trustees are listed on page 1. The Board of Trustees may fill vacancies arising during the year by appointing Trustees themselves but any Trustee so appointed shall retain their office only until the next Annual General Meeting when they shall be eligible for re-election. Otherwise, Trustees shall be appointed at a General Meeting by the members of autism.west midlands. Any appointments are made with due regard to the broad range of relevant skills required by the Board of Trustees and the specialist skills and experience offered by the applicant Trustee. No Trustee reclaimed any expenses from the Charity during the year.

Trustee Induction and Training

Each Trustee undertakes induction training which comprises visits to each service, induction meetings with all senior staff and service leaders, being issued with corporate policies and procedures and mentoring by an existing Trustee during the induction period. Individual Trustee training is undertaken by Trustees on a needs basis.

Organisation

The governing body of the Charity is the Board of Trustees which may have up to 12 members. The Board currently has 6 members and has met four times during the year. The Chief Executive and the other members of the senior management team attend all Trustee meetings. The Chief Executive is empowered by the Trustees to manage the day to day operations of the charity. The Board of Trustees has established two committees; a Finance Committee to consider more detailed financial information and oversee the risk processes, and a Remuneration Committee for the consideration and setting of pay for the senior management team.

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Particulars of the Trustees report (continued)

Related Parties

The Charity is the sole member of SPARC Autism. Limited trading for SPARC Autism took place during the 2023-24 year following the Trustees' decision to cease operations in this subsidiary. The Charity also owns 100% of the issued share capital in autism.west midlands (sales) Limited and Autism Central Limited both of which have not traded during the year to 31 March 2024.

Statement of Trustees' Responsibilities

The Charity Trustees (who are also the directors of autism.west midlands for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable company and the group and the incoming resources and application of resources, including the net income or expenditure, of the group for the period. In preparing those financial statements, the Board of Trustees is required to:

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

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

Risk and internal control

The Board of Trustees has overall responsibility for ensuring that the Charity has appropriate systems of controls, financial and otherwise. It is also responsible for keeping proper accounting records which 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. It is 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 and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

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Particulars of the Trustees report (continued)

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- an annual budget approved by the Board of Trustees;
- regular consideration by the Board of Trustees of financial results, forecasts, variances from budget and non-financial performance indicators;
- delegation of authority and segregation of duties;
- identification and management of risks.

The Board of Trustees has a formal risk management process to assess business risks and implement risk management strategies and this is managed by the Finance Committee. This involves identifying the types of risks the Charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks

Employees and Volunteers

Autism West Midlands has a Senior Staff Remuneration Committee chaired by the Chair with two additional Trustees and is attended by the CEO. Each year it reviews the salaries of senior management which are benchmarked against the market sector along with the complexity of the role following consideration of the financial position of the charity.

The Charity's policy is to consult and discuss with employees, through the employee forum and at meetings, matters likely to affect employees' interest. Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

The charity recognises the significant contribution that our volunteers bring to the work that Autism West Midlands does. Volunteers, current and in the past have been instrumental in supplementing paid outreach support workers in some of our services with adults or children with Autism. These include befriending, mentoring, administration and support groups. We are really grateful for their help and commitment in delivering our vital services.

Disabled persons

It is company policy to give full and fair consideration to applications for employment made by disabled persons, having regard to the particular abilities and aptitudes of each applicant and to the requirements of vacant posts available. Employees who become disabled in service are retained where possible either in their own or more suitable posts.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity and Charitable group has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Auditor

Haines Watts Birmingham LLP were reappointed at the Annual General Meeting.

On 14 November 2023, the audit business of Haines Watts Birmingham LLP was acquired by Cooper Parry Group Limited. Accordingly, Haines Watts Birmingham LLP has resigned as auditor and Cooper Parry Group Limited has been appointed in its place.

Approved by order of the members of the board of Trustees on 25 September 2024 and signed on their behalf by:

DocuSigned by:
Phil Jordan
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Phillip Jordan
Chair of Trustees

Docusign Envelope ID: B622750E-4CCE-4CE4-B6CB-1061F9CA10B8

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM WEST MIDLANDS

Opinion

We have audited the financial statements of Autism West Midlands (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Charity balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 Group's and of the parent charitable company's affairs as at 31 March 2024 and of the Group's 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 Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 Group's or the parent 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.

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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.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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 Group's and the parent 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 Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

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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.

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

Our assessment focused on key laws and regulations the Charity has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery and employment legislation. We are not responsible for preventing irregularities, including fraud. Our approach to detecting irregularities, including fraud, included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the Charity and how the Charity is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the Charity's control environment and how the Charity has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the Charity's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing 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 bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection of fraud based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

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

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

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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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kevin Hodgetts FCA (Senior statutory auditor)
for and on behalf of
Cooper Parry Group Limited
Statutory Auditor
Cubo Birmingham
Office 401, 3rd Floor
Two Chamberlain Square
Birmingham
B3 3AX

Date:

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AUTISM WEST MIDLANDS

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Income from:					
Donations and legacies	2	54	23	77	58
Charitable activities	3	9,283	936	10,219	9,091
Other trading activities	4	1	-	1	2
Investments	5	84	-	84	2
Total income		9,422	959	10,381	9,153
Expenditure on:					
Charitable activities	6	9,065	959	10,024	8,913
Total expenditure		9,065	959	10,024	8,913
Net movement in funds		357	-	357	240
Reconciliation of funds:					
Total funds brought forward		4,404	-	4,404	4,164
Net movement in funds		357	-	357	240
Total funds carried forward		4,761	-	4,761	4,404

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 38 form part of these financial statements.

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AUTISM WEST MIDLANDS
REGISTERED NUMBER: 01953344

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2024

	Note		2024 £000		2023 £000
Fixed assets					
Tangible assets	11		1,314		1,259
			1,314		1,259
Current assets					
Debtors	13	1,990		823	
Cash at bank and in hand		2,890		3,673	
		4,880		4,496	
Creditors: amounts falling due within one year	14	(1,433)		(1,351)	
Net current assets			3,447		3,145
Total assets less current liabilities			4,761		4,404
Total net assets			4,761		4,404
Charity funds					
Restricted funds	15		-		-
Unrestricted funds	15		4,761		4,404
Total funds			4,761		4,404

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 25 September 2024 and signed on their behalf by:

DocuSigned by:
Phil Jordan
3DC45C76D1B34FF...

Phillip Jordan
Chair of Trustees

The notes on pages 19 to 38 form part of these financial statements.

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AUTISM WEST MIDLANDS
REGISTERED NUMBER: 01953344

CHARITY BALANCE SHEET
AS AT 31 MARCH 2024

	Note		2024 £000		2023 £000
Fixed assets					
Tangible assets	11		1,314		1,259
			1,314		1,259
Current assets					
Debtors	13	1,981		799	
Cash at bank and in hand		2,868		3,657	
		4,849		4,456	
Creditors: amounts falling due within one year	14	(1,423)		(1,338)	
Net current assets			3,426		3,118
Total assets less current liabilities			4,740		4,377
Total net assets			4,740		4,377
Charity funds					
Restricted funds	15		-		-
Unrestricted funds	15		4,740		4,377
Total funds			4,740		4,377

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 25 September 2024 and signed on their behalf by:

DocuSigned by:
Phil Jordan
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Phillip Jordan
Chair of Trustees

The notes on pages 19 to 38 form part of these financial statements.

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AUTISM WEST MIDLANDS

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £000	2023 £000
Cash flows from operating activities		
Net cash used in operating activities	(749)	(153)
Cash flows from investing activities		
Dividends, interests and rents from investments	84	3
Purchase of tangible fixed assets	(118)	(40)
Net cash used in investing activities	(34)	(37)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(783)	(190)
Cash and cash equivalents at the beginning of the year	3,673	3,863
Cash and cash equivalents at the end of the year	2,890	3,673

The notes on pages 19 to 38 form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies

1.1 General information and basis of preparation

Autism.west midlands is a company limited by guarantee in England. The liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the Company in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member. The address of the registered office is given in the charity information on page 1 of the financial statements. The nature of the charity's operations and principal activities is to promote, maintain, improve and advance the education, development, health and welfare of people with autism and/or other related conditions.

The Charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £'000.

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

The financial statements consolidate the results of the Charity and its wholly owned subsidiary undertakings SPARC Autism, Autism Central Limited and autism.west midlands (sales) Limited on a line by line basis. No separate Statement of Financial Activities and income and expenditure account for the Charity has been prepared for the parent company as permitted by Section 408 of the Companies Act 2006.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Investment income and gains are allocated to the appropriate fund.

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1. Accounting policies (continued)

1.3 Income

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic value is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt or if the costs to undertake such valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when received and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in the exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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1. Accounting policies (continued)

1.4 Expenditure recognition

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

• Costs of raising funds include the cost of fundraising and the costs of commercial trading from the sale of autism merchandise.

• Expenditure on charitable activities includes residential care, supported living, community services and their associated direct and indirect support costs.

• Other expenditure represents those items not falling into the categories above.

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

1.5 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in the support of expenditure on the objectives of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Overheads have been allocated on a basis of staff time.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the cost of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Expenditure on items of capital that have a useful life of more than one year and a value greater than £1,000 are capitalised within fixed assets.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	- 2%
Long-term leasehold property	- Over the term of the lease
Motor vehicles	- 3 years
Fixtures, fittings & computer equipment	- 3 to 5 years

Freehold and leased properties are stated at deemed cost. The charity has taken advantage of the option provided by FRS102 to restate freehold and leasehold properties at deemed cost at 1 April 2015 being the fair value at the date of transition to SORP (FRS102). The basis for determining fair value is disclosed in more detail in note 11 to the accounts.

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1. Accounting policies (continued)

1.7 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/(losses) on investments' in the SOFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

Investments in subsidiaries are measured at cost less impairment.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with maturity of less than one year.

1.8 Debtors and creditors receivable/ payable within one year

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

1.9 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.10 Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction, it is measured at present value.

1.11 Impairment

Assets not measured at fair value are reviewed for any indication that the assets may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit and loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.12 Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

1.13 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight-line basis over the lease term.

1.14 Employee benefits and pensions

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for the service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

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1. Accounting policies (continued)

1.15 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.16 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.17 Judgments and key sources of estimation uncertainty

The Trustees are required to make judgments, estimates and assumptions in application of the charity's accounting policies that have significant effect on the amounts recognised in the financial statements. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Income from donations and legacies

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000
Donations	54	23	77

	Unrestricted funds 2023 £000	Total funds 2023 £000
Donations	53	53
Legacies	5	5
	58	58

3. Income from charitable activities

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000
Local authorities	7,253	328	7,581
Health, Trusts and Users	2,030	608	2,638
	9,283	936	10,219

	Unrestricted funds 2023 £000	Restricted funds 2023 £000	Total funds 2023 £000
Local authorities	6,290	261	6,551
Health, Trusts and Users	1,963	577	2,540
	8,253	838	9,091

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2024 £000	Total funds 2024 £000
Trading income	1	1

	Unrestricted funds 2023 £000	Total funds 2023 £000
Trading income	2	2

5. Investment income

	Unrestricted funds 2024 £000	Total funds 2024 £000
Investment income	84	84

	Unrestricted funds 2023 £000	Total funds 2023 £000
Investment income	2	2

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6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total 2024 £000
Autism Services	9,060	959	10,019
Raising Funds	5	-	5
Total 2024	9,065	959	10,024

	Unrestricted funds 2023 £000	Restricted funds 2023 £000	Total 2023 £000
Autism Services	8,070	838	8,908
Raising Funds	5	-	5
Total 2023	8,075	838	8,913

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £000	Support costs 2024 £000	Total funds 2024 £000
Autism Services	9,283	736	10,019
Raising Funds	-	5	5
	9,283	741	10,024

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7. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2023 £000	Support costs 2023 £000	Total funds 2023 £000
Autism Services	8,254	654	8,908
Raising Funds	-	5	5
	8,254	659	8,913

Analysis of support costs

	Autism Services 2024 £000	Raising Funds 2024 £000	Total funds 2024 £000
Management	382	2	384
HR	149	1	150
IT	34	-	34
Finance	159	2	161
Governance	12	-	12
Total 2024	736	5	741

	Autism Services 2023 £000	Raising Funds 2023 £000	Total funds 2023 £000
Management	312	3	315
HR	122	1	123
IT	55	-	55
Finance	154	1	155
Governance	11	-	11
	654	5	659

Governance costs comprise of audit fees for the group.

Support costs are allocated to each of the activities based on staff time.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

8. Net income for the year

This is stated after charging the following:

	2024 £000	2023 £000
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	11	10
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	4	1
Depreciation	63	55
Operating lease rentals	239	311

9. Staff costs

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Wages and salaries	4,749	4,424	4,749	4,424
Social security costs	395	356	395	356
Contribution to defined contribution pension schemes	125	116	125	116
	5,269	4,896	5,269	4,896

Redundancy and termination payments for the year totalled £5k (2023 - £79k).

The average number of persons employed by the Charity during the year was as follows:

	Group 2024 No.	Group 2023 No.	Charity 2024 No.	Charity 2023 No.
Raising funds	1	1	1	1
Resources employed on charitable activities	261	250	261	250
Governance	1	2	1	2
	263	253	263	253

Docusign Envelope ID: B622750E-4CCE-4CE4-B6CB-1061F9CA10B8

9. Staff costs (continued)

The average headcount expressed as full-time equivalents was:

	Group 2024 No.	Group 2023 No.	Charity 2024 No.	Charity 2023 No.
Raising funds	1	1	1	1
Resources employed on charitable activities	186	192	186	192
Governance	1	2	1	2
	188	195	188	195

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2024 No.	Group 2023 No.
In the band £60,001 - £70,000	2	2
In the band £80,001 - £90,000	-	1
In the band £100,001 - £110,000	1	-

The total amount of employee benefits (inclusive of employer's national insurance and pension contributions) received by key management personnel was £360,734 (2023 - £336,157). Key management personnel comprises the Chief Executive Officer, Director of Finance and Resources (Deputy CEO), Director of Operations and Head of HR and People Development.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

Docusign Envelope ID: B622750E-4CCE-4CE4-B6CB-1061F9CA10B8

11. Tangible fixed assets

Group and Charity

	Freehold property £000	Long-term leasehold property £000	Fixtures and fittings £000	Total £000
Cost or valuation				
At 1 April 2023	245	1,000	1,306	2,551
Additions	-	-	118	118
At 31 March 2024	245	1,000	1,424	2,669
Depreciation				
At 1 April 2023	-	63	1,229	1,292
Charge for the year	13	-	50	63
At 31 March 2024	13	63	1,279	1,355
Net book value				
At 31 March 2024	232	937	145	1,314
At 31 March 2023	245	937	77	1,259

Fair value of the freehold and long leasehold properties were appraised by firms of independent Chartered Surveyors, Gardiner Boffey Surveyors Limited - RICS and Jones Lang Lasalle, Inc. - MRICS, respectively.

The Group has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Freehold property	90	90	90	90
Long-term leasehold property	659	659	659	659
	749	749	749	749

Docusign Envelope ID: B622750E-4CCE-4CE4-B6CB-1061F9CA10B8

12. Fixed asset investments

The investment represents 100 ordinary shares of £1 in autism.west midlands (sales) Limited (Company number: 04848679) and 1 ordinary share of £1 each in Autism Central Limited (Company number: 07346409). Both companies are wholly owned subsidiaries which have been dormant since incorporation.

13. Debtors

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Due within one year				
Trade debtors	1,899	665	1,891	643
Prepayments and accrued income	91	158	90	156
	1,990	823	1,981	799

14. Creditors: Amounts falling due within one year

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Trade creditors	684	364	676	354
Other taxation and social security	82	77	82	77
Other creditors	262	318	262	318
Accruals and deferred income	405	592	403	589
	1,433	1,351	1,423	1,338

Docusign Envelope ID: B622750E-4CCE-4CE4-B6CB-1061F9CA10B8

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £000	Income £000	Expenditure £000	Balance at 31 March 2024 £000
Unrestricted funds				
Designated funds				
Designated Funds - all funds	990	-	-	990
General funds				
General Funds	2,918	9,422	(9,065)	3,275
Revaluation reserve	496	-	-	496
	3,414	9,422	(9,065)	3,771
Total Unrestricted funds	4,404	9,422	(9,065)	4,761
Restricted funds				
Birmingham and Solihull Mental Health Trust	-	23	(23)	-
Shropshire Council	-	109	(109)	-
Sandwell Borough Council	-	57	(57)	-
Warwickshire County Council	-	75	(75)	-
Walsall County Council	-	43	(43)	-
Birmingham City Council	-	90	(90)	-
Telford and Wrekin CVS	-	29	(29)	-
Birmingham and Solihull NHS ICB	-	49	(49)	-
Black Country and West Birmingham ICB	-	97	(97)	-
Dudley Voices for Choices	-	12	(12)	-
Hereford and Worcestershire ICB	-	292	(292)	-
Other Trusts	-	60	(60)	-
Donations	-	23	(23)	-
	-	959	(959)	-
Total of funds	4,404	10,381	(10,024)	4,761

Docusign Envelope ID: B622750E-4CCE-4CE4-B6CB-1061F9CA10B8

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £000	Income £000	Expenditure £000	Balance at 31 March 2023 £000
Unrestricted funds				
Designated funds				
Designated Funds - all funds	990	-	-	990
General funds				
General Funds - all funds	2,679	9,152	(8,913)	2,918
Revaluation reserve	496	-	-	496
	3,175	9,152	(8,913)	3,414
Total Unrestricted funds	4,165	9,152	(8,913)	4,404

Docusign Envelope ID: B622750E-4CCE-4CE4-B6CB-1061F9CA10B8

15. Statement of funds (continued)

	Balance at 1 April 2022 £000	Income £000	Expenditure £000	Balance at 31 March 2023 £000
Restricted funds				
Birmingham and Solihull Mental Health Trust	-	33	(33)	-
Shropshire Council	-	114	(114)	-
Sandwell Borough Council	-	37	(37)	-
Solihull Primary Care Trust	-	6	(6)	-
Walsall County Council	-	43	(43)	-
Birmingham City Council	-	67	(67)	-
Telford and Wrekin CVS	-	30	(30)	-
Solihull Mental Health Trust	-	45	(45)	-
Black Country and West Birmingham ICB	-	78	(78)	-
Dudley Voices for Choices	-	19	(19)	-
Hereford and Worcestershire ICB	-	169	(169)	-
Government Grants	-	196	(196)	-
Other	-	1	(1)	-
	-	838	(838)	-
Total of funds	4,165	9,990	(9,751)	4,404

Docusign Envelope ID: B622750E-4CCE-4CE4-B6CB-1061F9CA10B8

15. Statement of funds (continued)

Designated reserves are held for the purposes of refurbishing tangible assets, specifically the Gorse Farm redevelopment.

The restricted funds represent income that may be expended only on the restricted uses described by the donor. More detail is given below in respect of the larger and new restricted funds that existed during the year:

Sandwell Borough Council -- Family outreach worker for Sandwell to support families with children on the Autism Spectrum. Short breaks project in Sandwell for young people with Autism Spectrum Disorders.

Shropshire Council -- Specialist activities for children and young people with Autism aged 0 -18 years. Autism Development Co-ordinators delivering training and development support for children, parents, carers and professionals in Shropshire.

Walsall County Council -- Befriending service for adults with autism in Walsall.

Birmingham City Council - Adult pre and post support in Birmingham.

Solihull Trust -- Autism specific family support for emotional health and wellbeing services and training for professionals.

Black Country and West Birmingham CCG - Autism confidence support and health and wellbeing.

Hereford and Worcestershire CCG - Adults, teens and family support for Herford and Worcestershire.

Government Grants -Funding for infection control, workforce capacity, testing and staff retention.

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £000	Income £000	Expenditure £000	Balance at 31 March 2024 £000
Designated funds	990	-	-	990
General funds	3,414	9,422	(9,065)	3,771
Restricted funds	-	959	(959)	-
	4,404	10,381	(10,024)	4,761

Docusign Envelope ID: B622750E-4CCE-4CE4-B6CB-1061F9CA10B8

16. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2022 £000	Income £000	Expenditure £000	Balance at 31 March 2023 £000
Designated funds	990	-	-	990
General funds	3,175	9,152	(8,913)	3,414
Restricted funds	-	838	(838)	-
	4,165	9,990	(9,751)	4,404

17. Operating lease commitments

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

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Not later than 1 year	183	239	183	239
Later than 1 year and not later than 5 years	197	294	197	294
Later than 5 years	2,502	2,528	2,502	2,528
	2,882	3,061	2,882	3,061

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £000	Total funds 2024 £000
Tangible fixed assets	1,314	1,314
Investments	1,921	1,921
Current assets	2,954	2,954
Creditors due within one year	(1,428)	(1,428)
Total	4,761	4,761

Docusign Envelope ID: B622750E-4CCE-4CE4-B6CB-1061F9CA10B8

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £000	Total funds 2023 £000
Tangible fixed assets	1,259	1,259
Current assets	4,496	4,496
Creditors due within one year	(1,351)	(1,351)
Total	4,404	4,404

19. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2024 £000	Group 2023 £000
Net income for the period (as per Statement of Financial Activities)	357	240
Adjustments for:		
Depreciation charges	63	54
Interest received	(84)	(2)
Increase in debtors	(1,167)	(187)
Increase/(decrease) in creditors	82	(258)
Net cash used in operating activities	(749)	(153)

20. Analysis of cash and cash equivalents

	Group 2024 £000	Group 2023 £000
Cash in hand	2,890	3,673
Total cash and cash equivalents	2,890	3,673

Docusign Envelope ID: B622750E-4CCE-4CE4-B6CB-1061F9CA10B8

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

21. Analysis of changes in net debt

	At 1 April 2023 £000	Cash flows £000	At 31 March 2024 £000
Cash at bank and in hand	3,673	(783)	2,890
	3,673	(783)	2,890

22. Related party transactions

SPARC Autism (company number 08414424) was formed in February 2013 to provide specialist adult autism diagnostic and assessment services for the West Midlands. SPARC Autism is a registered charity (charity number 1160495) limited by guarantee. SPARC Autism has now ceased operations and the Trustees intend to wind up the charitable company during the course of 2025.

Two of the Trustees of autism.west midlands are also Trustees of SPARC Autism. SPARC Autism paid autism.west midlands £4,680 (2023 - £20,100) for administration and support services. £nil (2023 - £50) was outstanding at the end of the year.

23. Monies held as custodian

At 31 March 2024, the Charity, as custodian trustee, held £953,650 (2023: £913,025) on behalf of service users in individual separate accounts at the Co-operative and Barclays bank.

AUTISM.WEST MIDLANDS

England & Wales - Charity number 517077

Accounts

autism.west midlands

Report and Financial Statements

Year ended 31 March 2023

Charity number: 517077

Company number: 1953344

autism.west midlands

Consolidated Financial Statements

Year ended 31 March 2023

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Charity Reference and Administrative Details

Year ended 31 March 2023

Charity registration number: 517077

Company registration number: 1953344

Board of Trustees

Philip Jordan #~ (Chair)
Gurdip Singh #
John Drozd #~
Glenys Jones
Ashok Roy
Joy Taylor #~

\# Member of the Finance Committee
~ Member of Senior Staff Remuneration Committee

Senior Management

Chief Executive Officer (Resigned 30th September 2022)	Philip Middlewood
Chief Executive Officer (Appointed 20th February 2023)	Tom Harrison
Director of Finance and Resources (Deputy CEO and Company Secretary)	Jason Johnson
Operation Director	Christina Yewdell
Head of HR and People Development	Serena Sanghera

Registered Office

Imperial Court, 10 Sovereign Road, Kings Norton Business Centre, Kings Norton, Birmingham, B30 3ES

Auditors

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

Solicitors

Bates Wells London LLP, 10 Queen Street Place, London EC4R 1BE

Bankers

Barclays Bank plc, 15 Colmore Row, Birmingham, B3 2BH
The Co-operative Bank plc, 118/120 Colmore Row, Birmingham, B3 3BA

Introduction by the Chief Executive

The 2022-23 financial year has been one of adjustment and recovery as the pandemic has receded. The last of the main Covid-prevention measures were lifted in December '22 when mandatory mask-wearing for staff in social care settings finally ended. This provided a welcome return to normality for both staff and the people we support, with communication and interaction no longer hampered by face coverings.

The legacy of Covid has lingered though with the overall level of activities and community access for people we support still yet to return to 2019 levels, in part because of a drop in opportunities available and also because staying home had become a habit for some autistic people.

The impact on the social workforce can also not be underestimated, with record vacancy levels across the sector, providers are facing huge challenges in both the recruitment and retention of staff.

Government plans to reform and increase funding for social care, first announced as part of the 'Putting People at the Heart of Care' programme in Dec '21, were disappointingly watered down in April '23 with some measures (and funding) either deferred, cut back or even abandoned.
This, along with the acute financial challenges many local authorities are facing, has meant the situation for charities and care providers remains precarious.

However, astute financial management and some final supplementary covid-related grant income has allowed the charity to record a small surplus for the year ending March '23.
Given that we already have a solid reserves position and very few liabilities, the charity is therefore relatively well-positioned as we enter a new financial year where high inflation and cost-of-living issues appear to be the new normal for the country at large.
We also have designated funds in hand that will allow us to push forward with our strategic plans.

Whilst we were unable to complete all the operational objectives we set for '22-23, largely due to shortages of staff at both service delivery and management levels, there were some notable successes during the year as follows:

- The Sage absence management system was fully implemented as the first stage in our switch to fully digital HR systems.
- Staff engagement sessions were held both face-to-face and online in the year and we introduced 'pulse' surveys to consult with staff on specific issues.
- A leadership training programme for Managers was delivered across the organisation.
- Fee negotiations went well and we received lump sum payments from 2 statutory bodies to compensate for some historically low fees.
- We were successful in our submission to the Birmingham City Council Residential Care Framework Contract which means we are now eligible for annual fee uplifts for relevant care packages.

Workstreams that we have had to roll over from last year include the review of the service model at Gorse Farm and the introduction of a new digital care planning system. We have taken the decision not to purchase a new head office at this time and we are negotiating an extension of the lease for our current office base in Kings Norton.

Tom Harrison
Chief Executive Officer

Trustees' Annual Report (including Directors Report and Strategic Report)

Year ended 31 March 2023

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum of Articles of Association, 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 (FRES102) (effective 1 January 2019).

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charitable law. The trustees who have served during the year and since the year end can be seen on page 1 in the 'Charity Reference and Administrative Details'.

Objectives and activities

The objectives of the charity are for the public benefit to promote, maintain, improve and advance the education, development, health and welfare of autistic people and/or other related conditions.

To further the objectives we:

- Provide care homes, supported living and community based outreach for adults;
- Provide facilities, services and resources of all kinds including education, health, housing, employment, welfare and care, information, advice and other support services;
- Provide information, guidance, advice, training and support to families and carers;
- Provide information, guidance, advice, training and support to professionals working with autistic people;
- Alone, or with other organisations, seek to influence public opinion and make representations to and seek to influence governmental and other bodies and institutions regarding the reform, development and implementation of appropriate policies, legislation and regulations provided that all such activities shall be confined to those which an English and Welsh charity may properly undertake.

Our mission statement is:

To provide specialist support and advice to autistic people of all ages and their families, living in the West Midlands, enabling them to reach their full potential.

Our Values are:

- **We are passionate and committed** – doing the best we can for people and families
- **We are supportive** – making sure we look after one another, and respect others' views
- **We are creative and flexible** – finding the best solutions, innovating and embracing change
- **We are fair, transparent and open** – in all that we deal with and each other
- **We are specialists** - we understand autistic people and their families and put this understanding into practice.

Trustees' Annual Report (including Directors Report and Strategic Report)

Year ended 31 March 2023

Fundraising Practices

The small fundraising/marketing department help coordinate activities of our supporters and organise fundraising events. The charity does not use any professional fundraisers or commercial participators to carry out any fundraising activities.

We have followed the code of fundraising practice and have subscribed to the Fundraising Regulator's voluntary registration system.

All marketing is undertaken by the fundraising/marketing department to ensure that it is not unreasonably intrusive or persistent. Any direct marketing materials sent contain instructions to recipients about how someone can remove themselves from or limit further communication with the charity.

Public Benefit Statement

All of our charitable objectives promote the education, welfare and care of people with autism and those that care for them. These activities are undertaken to further the charitable purposes for the public benefit. The Trustees are confident that the charitable aims satisfy the principles of public benefit as defined in the Charities Act 2011, section 4.

The main activities of the Charity are:

- Residential care and supported living – we operate six residential services across the West Midlands which provide residential care to 53 adults with autism. Three are in Birmingham, two in Solihull and one in Droitwich. We deliver community supported living and outreach across the Birmingham, Solihull and Sandwell areas and within Worcestershire and Shropshire to around 40 people in total.

- Community services – our range of support services includes: information resources and strategies, autism awareness sessions, family training, sibling workshops, parent support groups, family activities and events. We provide pre and post diagnostic support across several areas including Birmingham, Solihull, Shropshire, Herefordshire and Worcestershire.

We remain the principal autism charity in the West Midlands and continue to provide specialist advice and support to people with autism and their families through a wide range of services.

Strategic Report

Achievement and performance

The charity successfully recruited a new Chief Executive Officer during the year although there was a period of 6 months between the previous postholder leaving and the new one starting. This delay in the handover at leadership level and the effect that the pandemic had on our plans has meant that the 2020-23 strategic plan has effectively been rolled forward into 2023-24. The following five strategic goals therefore remain pertinent:

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2023

Achievement and performance (continued)

1. Deliver outstanding specialist support for adults within our registered services, to enable people to live fulfilling lives
2. Have a happy well trained, well supported and motivated workforce
3. Develop transition pathways to support people through different stages in life
4. Support children, families and adults that do not access statutory services to access support within their local community to build resilience, confidence and skills to actively participate in society
5. Maintain financial strength through prudent resource management, sustainable growth and recognition by commissioners of the value our specialist support provision

The new Chief Executive Officer has been tasked with developing a new strategic plan for the consideration of Trustees by autumn 2023.

In our regulated services, Gorse Farm was inspected by CQC during the year and unfortunately dropped to a rating of 'Requires Improvement'. The operational management team have developed a comprehensive improvement plan which is overseen by a Quality Panel that includes members of the SMT. The team are in close contact with the CQC inspector for the service as well as the local authority quality officers regarding the turnaround plans.
An interim manager has been in post since February '23 although we have now appointed to the permanent role.

CQC's current risk-based monitoring approach for social care did not identify any of our other 7 registered services as requiring on-site inspections. As such these are all still rated as 'Good'.

Occupancy remains good across the care & support portfolio with only a small number of voids across the year. One person we support was transferred out of our service at Oakfield House due to changing needs and the level of risk presented to other residents. This person was successfully rehoused in a single-occupancy setting with another provider.

Arranging summer holidays for people we support and making improvements to physical environments are current priorities following the pandemic.

With regard to non-CQC regulated activity, the Community Services team offer has seen further expansion in the past year. We now have more than 40 colleagues within the team and are supporting autistic people across a wider geographical area as a result of new contracts for services in Coventry & Warwickshire and Herefordshire & Worcestershire. The main achievements this last year are as follows:

- The Herefordshire & Worcestershire was successfully mobilised. The service is staffed by 7 new Autism Specialist Advisors
- The Helpline is now offering a service in Coventry and Warwickshire.
- Shropshire Early Help services were secured for 2 further years.
- Shropshire council short breaks contract (teens summer programme) was secured for another year.
- The Telford Hub (in partnership with Telford and Wrekin CVS) was extended for a further year.
- Further funding secured from Birmingham and Solihull Mental Foundation Health Trust to provide their staff with autism awareness training.
- Additional training requested by the SOLAR (a mental health partnership supporting children & young people) to upskill their workforce.
- Additional funding secured for our Helpline via a corporate donation and some grant funding enabling our helpline to offer a service between 8am - 8pm Mon- Fri
- The Sandwell Autism Family Support Service has been secured for a further year.

We have submitted a funding application to continue our Birmingham Pre & Post Diagnosis (BPAP) support service for a further 3 years.

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2023

Financial review

The financial performance during the year to 31 March 2023 reflects continued improvement for the sixth year despite the challenging operating environment.

Net income increased by £496,000 (5.73%) to £9,152,000 (2022: £8,656,000). The income has increased from the previous year due to increases in fees and an increase in community services throughout the Midlands.

The resources expended during the year to 31 March 2023 were £8,913,000 (2022: £8,049,000) an increase of £864,000, which was due the continued cost pressures associated with the National Living Wage and inflationary increases.

At 31 March 2023, the Charity, as custodian trustee, held £913,025 on behalf of service users in individual separate accounts at the Co-operative and Barclays bank.

Capital expenditure during the year was £40,000 (2022: £28,000). The expenditure was mainly due to the budgeted replacement of fixtures, fittings and IT.

At the 31 March 2023 the charity held cash balances of £3,672,000 (2022: £3,863,000).

Reserves
The Trustees have adopted a reserves policy which they consider appropriate to ensure the continued ability of the Charity to meet its objectives. No changes were made to the reserves policy during the year. The charity has free reserves equivalent to three months of total unrestricted resources expended. At 31 March 2023 the charity's unrestricted reserves amounted to £4,404,000 (2022: £4,165,000). The unrestricted reserves are allocated to general reserves of £3,414,000 (2022: £3,175,000) and designated reserves, of £990,000 (2022: £990,000). The total general unrestricted funds excluding tangible fixed assets of £1,260,000 are £2,154,000 (2022: £1,900,000).

Designated reserves are held for the purposes of purchasing and refurbishing tangible assets, digitalisation and investment in management and specialist autism training.

Investment Policy
In accordance with the Memorandum of Association, the Trustees have the power to invest the funds of the Charity not immediately required for its purposes in or upon any such investments, securities or property as may be thought fit. The investment objective for the short-term cash reserves is to preserve the capital value with a minimum level of risk. Investments have been made in a AAA rated fund to the value of £2m with same day access to the funds, during the first half of the financial year ending 31st March 2024.

Financial Risk
The largest risk to be identified is how the current economic climate has and will continue to impact on the social care sector. This includes the income streams and cost pressures from statutory bodies and other external regulatory services. The risk is managed through the budgeting process which identifies where project shortfalls may arise giving rise to scenario analysis, allowing the senior management team and trustees to have good quality information to make informed decisions.

Structure, Governance and Management

Future Plans

A new operational plan is in place for '2023-24. Key themes include:

- Recruitment and retention
- Modernisation and digitisation of systems
- Development of specialist training

- Quality Assurance in regulated services
- Reducing risk and remodelling the service offer at Gorse Farm
- IT upgrade

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2023

Structure, Governance and Management (continued)

All SMT members have received annual appraisals and detailed personal objectives have been set to align with those in the Operating Plan.

In relation to the Gorse Farm project, we have now commissioned architects to redesign both the accommodation and activity spaces on the site with a view to having a planning application ready for the consideration of Trustees and external stakeholders by summer '23.

Governing Document
The Charity is a charitable company limited by guarantee and was set up on 7 October 1985. It is governed by a Memorandum and Articles of Association. Its objects are to improve the conditions of life for persons who experience mental or physical impairments or disorders in the region of the West Midlands, in particular persons who have Autistic Spectrum Disorders, whether or not these conditions are associated with other disabilities, during the whole of their lives including their care, welfare, treatment, education, family and social interests. In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

Appointment of Trustees
Details of Trustees are listed on page 1. The Board of Trustees may fill vacancies arising during the year by appointing Trustees themselves but any Trustee so appointed shall retain their office only until the next Annual General Meeting when they shall be eligible for re-election. Otherwise, Trustees shall be appointed at a General Meeting by the members of autism.west midlands. Any appointments are made with due regard to the broad range of relevant skills required by the Board of Trustees and the specialist skills and experience offered by the applicant Trustee. No Trustee reclaimed any expenses from the Charity during the year.

Trustee Induction and Training
Each Trustee undertakes induction training which comprises visits to each service, induction meetings with all senior staff and service leaders, being issued with corporate policies and procedures and mentoring by an existing Trustee during the induction period. Individual Trustee training is undertaken by Trustees on a needs basis.

Organisation
The governing body of the Charity is the Board of Trustees which may have up to 12 members. The Board currently has 6 members and has met four times during the year. The Chief Executive and the other members of the senior management team attend all Trustee meetings. The Chief Executive is empowered by the Trustees to manage the day to day operations of the charity. The Board of Trustees has established two committees; a Finance Committee to consider more detailed financial information and oversee the risk processes, and a Remuneration Committee for the consideration and setting of pay for the senior management team.

Related Parties
The Charity is the sole member of SPARC Autism. The Charity also owns 100% of the issued share capital in autism.west midlands (sales) Limited and Autism Central Limited both of which have not traded during the year to 31 March 2023.

Statement of Trustees' Responsibilities
The Charity Trustees (who are also the directors of autism.west midlands for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
Company law requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable company and the group and the incoming resources and application of resources, including the net income or expenditure, of the group for the period. In preparing those financial statements, the Board of Trustees is required to:

- select suitable accounting policies and then apply them consistently;

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2023

Structure, Governance and Management (continued)

- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Risk and Internal Control

The Board of Trustees has overall responsibility for ensuring that the Charity has appropriate systems of controls, financial and otherwise. It is also responsible for keeping proper accounting records which 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. It is 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 and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- an annual budget approved by the Board of Trustees;
- regular consideration by the Board of Trustees of financial results, forecasts, variances from budget and non-financial performance indicators;
- delegation of authority and segregation of duties;
- identification and management of risks.

The Board of Trustees has a formal risk management process to assess business risks and implement risk management strategies and this is managed by the Finance Committee. This involved identifying the types of risks the Charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks.

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2023

Structure, Governance and Management (continued)

Employees and Volunteers
Autism West Midlands has a Senior Staff Remuneration Committee chaired by the Chair with two additional Trustees and is attended by the CEO. Each year it reviews the salaries of senior management which are benchmarked against the market sector along with the complexity of the role following consideration of the financial position of the charity.

The Charity's policy is to consult and discuss with employees, through the employee forum and at meetings, matters likely to affect employees' interest. Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

The charity recognises the significant contribution that our six volunteers bring to the work that Autism West Midlands does. Volunteers, current and in the past have been instrumental in supplementing paid outreach support workers in some of our service with adults or children with Autism. These have include befriending, mentoring, administration and support groups. We are really grateful for their help and commitment in delivering our vital services.

Disabled persons
It is company policy to give full and fair consideration to applications for employment made by disabled persons, having regard to the particular abilities and aptitudes of each applicant and to the requirements of vacant posts available. Employees who become disabled in service are retained where possible either in their own or more suitable posts.

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

Auditors
In accordance with the company's articles a resolution proposing that Haines Watts Birmingham LLP be re-appointed as auditors of the company will be put to the Annual General Meeting.

This report was approved by the Board of Trustees on 27th September 2023.

Philip Jordan
Chair of Trustees

AUDITORS' REPORT TO THE MEMBERS OF autism.west midlands

Opinion

We have audited the financial statements of autism.west midlands (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheets, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 affairs of the group's and of the parent charitable company's affairs as at 31 March 2023 and of the group's 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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 group and parent 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 group's and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, 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.

AUDITORS' REPORT TO THE MEMBERS OF autism.west midlands (continued)

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual 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 by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the charitable parent 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 group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

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

AUDITORS' REPORT TO THE MEMBERS OF autism.west midlands

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

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

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

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

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



Nichola Venables (Senior Statutory Auditor)
for and on behalf of Haines Watts Birmingham LLP
5-6 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE

27 September 2023

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
Including a consolidated Income and Expenditure Account
Year ended 31 March 2023

INCOMING RESOURCES	Notes	Unrestricted funds	Restricted funds	Total 2023	Total 2022
		£000	£000	£000	£000
Income					
Donations and legacies	2	58	-	58	63
Charitable activities	3	8,252	838	9,090	8,590
Other trading activities	4	2	-	2	2
Investment income		2	-	2	1
Other Income		-	-	-	-
Total income		8,314	838	9,152	8,656
Expenditure on:					
Raising funds		(16)	-	(16)	(15)
Charitable activities	5	(8,059)	(838)	(8,897)	(8,034)
Total Expenditure		(8,075)	(838)	(8,913)	(8,049)
Net income for the year	7	239	-	239	607
Other recognised gains and losses					
Revaluation of tangible fixed asset		-	-	-	-
Net movement in funds	16	239	-	239	607
Total funds brought forward	16	4,165	-	4,165	3,558
Total funds carried forward	16	**4,404**	**-**	**4,404**	**4,165**

All income and expenditure derive from continuing activities. The statement of financial activities includes all gains and losses recognised during the year.

The Statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 16 to 27 form part of these financial statements.

CONSOLIDATED CHARITY BALANCE SHEET

Year ended 31 March 2023

	Notes	Group 2023	Group 2022	Company 2023	Company 2022
		£000	£000	£000	£000
Fixed assets					
Tangible assets	12	1,260	1,275	1,260	1,275
Investments	13	-	-	-	-
		1,260	1,275	1,260	1,275
Current assets					
Debtors	14	823	636	799	627
Cash at bank and in hand		3,672	3,863	3,656	3,850
		4,495	4,499	4,455	4,477
Creditors: (amounts falling due within one year)	15	(1,351)	(1,609)	(1,338)	(1,604)
Net current assets		3,144	2,890	3,117	2,873
Total assets less current liabilities		4,404	4,165	4,377	4,148
Creditors: amounts falling due after more than one year		-	-	-	-
Net assets		**4,404**	**4,165**	**4,377**	**4,148**
Charity Funds:					
Restricted income funds	16	-	-	-	-
Unrestricted funds – General	16	2,918	2,679	2,891	2,662
Unrestricted funds – Designated	16	990	990	990	990
Revaluation reserve	16	496	496	496	496
Total funds		4,404	4,165	4,377	4,148

The financial statements were approved and authorised for issue by the Board of Trustees on 27th September 2023.

Signed on behalf of the Board of Trustees

Philip Jordan
Chair of Trustees

The notes on pages 16 to 27 form part of these financial statements.
Company registration number: 1953344

STATEMENT OF CONSOLIDATED CASH FLOWS

Year ended 31 March 2023

	Note	2023		2022	
		£000	£000	£000	£000
Net cash inflow/(outflow) from operating activities	19	(153)		668	
Interest paid		-		-	
Net cash flow from operating activities			(153)		668
Cash flow from investing activities					
Interest received		2		1	
Receipts from sales of tangible fixed assets		-		-	
Payments to acquire tangible fixed assets		(40)		(28)	
Net cash outflow from investing activities			(38)		(27)
Cash flow from financing activities					
Repayment of long term loans		-		-	
Net Cash outflow from financing activities			-		-
Net increase/(decrease) in cash and Cash equivalents	20		(191)		641
Cash and Cash equivalents at the beginning of the year			3,863		3,222
Cash and Cash equivalents at the end of the year			3,672		3,863

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

1 Summary of significant accounting policies

a) General information and basis of preparation

Autism.west midlands is a company limited by guarantee in England. The liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the Company in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member. The address of the registered office is given in the charity information on page 1 of the financial statements. The nature of the charity's operations and principal activities are to promote, maintain, improve and advance the education, development, health and welfare of people with autism and/or other related conditions.

The Charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £'000.

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

The financial statements consolidate the results of the Charity and its wholly owned subsidiary undertakings SPARC Autism, Autism Central Limited and autism.west midlands (sales) Limited on a line by line basis. No separate Statement of Financial Activities and income and expenditure account for the Charity has been prepared for the parent company as permitted by Section 408 of the Companies Act 2006.

b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Investment income and gains are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

1 Summary of significant accounting policies (continued)

c) Income recognition

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in the income at their fair value when their economic value is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included on the financial statements for volunteer time in line with the SORP (FRS102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt or if the costs to undertake such valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when received and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in the exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

1 Summary of significant accounting policies (continued)

d) Expenditure recognition

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

- Costs of raising funds include the cost of fundraising and the costs of commercial trading from the sale of autism merchandise.
- Expenditure on charitable activities includes residential care, supported living, community services and their associated direct and indirect support costs.
- Other expenditure represents those items not falling into the categories above.

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

e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in the support of expenditure on the objectives of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Overheads have been allocated on a basis of staff time.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the cost of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold buildings	2%
Long leasehold buildings	over the term of the lease
Motor vehicles	3 years
Fixtures, fittings & computer equipment	3 to 5 years

Freehold and leased properties are stated at deemed cost. The charity has taken advantage of the option provided by FRS102 to restate freehold and leasehold properties at deemed cost at 1st April 2015 being the fair value at the date of transition to SORP (FRS102). The basis for determining fair value is disclosed in more detail in note 12 to the accounts.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

1 Summary of significant accounting policies (continued)

g) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

Investments in subsidiaries are measured at cost less impairment.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with maturity of less than one year.

h) Debtors and creditors receivable / payable within one year

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

i) Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

j) Impairment

Assets not measured at fair value are reviewed for any indication that the assets may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit and loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

k) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

l) Operating leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

m) Employee benefits and pensions

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for the service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

1 Summary of significant accounting policies (continued)

n) **Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

o) **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

p) **Judgements and key sources of estimation uncertainty**

The trustees are required to make judgements, estimates and assumptions in application of the charity's accounting policies that have significant effect on the amounts recognised in the financial statements. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.
The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods which estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Income from donations and legacies

	2023 £000	2022 £000
Gifts	52	61
Charitable Trusts	1	2
Legacies	5	-
	58	63

Income from donations and legacies was £58,000 (2022: £63,000) of which nil (2022: nil) was attributable to restricted funds and £58,000 (2022: £63,000) was attributable to unrestricted funds.

3 Income from charitable activities

	Unrestricted Funds 2023 £000	Restricted Funds 2023 £000	Total 2023 £000	Total 2022 £000
Local Authorities	6,310	261	6,571	5,176
Health, Trusts and Users	1,942	577	2,519	3,414
	8,252	838	9,090	8,590

Income from charitable activities attributable to unrestricted funds was £8,252,000 (2022: £8,004,000) and restricted funds £838,000 (2022: £586,000).

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

4 Income from other trading activities

	Total 2023 £000	Total 2022 £000
Trading shop	2	2
Fundraising events	-	-
	2	2

All income from other trading activities for both 2022 and 2023 was unrestricted.

5 Analysis of expenditure on charitable activities

	Direct Costs £000	Support Costs £000	Total 2023 £000	Total 2022 £000
Autism Services	8,273	674	8,897	8,034

£8,059,000 (2022: £7,446,000) of the above costs were attributable to unrestricted funds and £838,000 (2022: £588,000) were attributable to restricted funds.

6 Allocation of support costs

	Raising Funds £000	Expenditure on Charitable activities Autism Services £000	Total £000
Management	3	312	315
HR	1	142	143
IT	–	55	55
Finance	1	154	155
Governance	–	11	11
	5	674	679

Governance costs comprise £11,440 audit fees (2022: £8,100).
Support costs are allocated to each of the activities based on staff time.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

7 Net Income for the year

	2023	2022
This is stated after charging:	£000	£000
Auditors' remuneration (including expenses):		
Audit fee	11	8
Depreciation	55	62
Operating lease rentals - Land and Buildings	270	262
- Vehicles and equipment	41	39

8 Trustees' and key management personnel remuneration and expenses

The Charity Trustees neither received nor waived any remuneration from employment with the Charity or its subsidiaries in the year (2022: £nil). SPARC Autism, a subsidiary of autism.west midlands incurred no clinical fees which were payable to trustees in the course of normal charitable. No Charity Trustee received payment for professional or other services supplied to the charity.

The trustees did not have any expenses reimbursed during the year (2022: £nil)

9 Staff costs and employee benefits

	2023	2022
	£000	£000
Wages and salaries	4,424	4,410
Social Security costs	356	343
Pension Costs	116	114
	4,896	4,867

The average monthly numbers of employees and full time equivalent (FTE) during the year was as follows:

	2023		2022	
	Number	FTE	Number	FTE
Raising funds	1	1	1	1
Resources employed on charitable activities	250	192	266	209
Governance	2	2	2	2
	253	195	269	212

The number of employees who received total employee benefits (excluding employer pension costs and National insurance) of more than £60,000 is as follows:

	2023 Number	2022 Number
£100,000-£110,000	-	1
£80,000-£90,000	1	-
£70,000-£80,000	-	1
£60,000-£70,000	2	-

The total amount of employee benefits (inclusive of employer's National Insurance and pension contributions) received by key management personnel was £336,157 (2022: £335,714). Key management personnel comprises the Chief Executive Officer, Director of Finance and Resources (Deputy CEO), Directors of Operations and Head of HR and People Development.

10 Related party transactions

SPARC Autism (company number 8414424) was formed in February 2013 to provide specialist adult autism diagnostic and assessment services for the West Midlands. SPARC Autism is a registered charity (charity number 1160495) limited by guarantee. SPARC Autism is currently working with three West Midlands Authorities and charges a standard fee for each assessment.

Two of the Trustees of autism.west midlands (Gurdip Singh and Dr Ashok Roy) are also Directors of SPARC Autism. SPARC Autism paid autism.west midlands £20,100 for administration and support costs. £89 was outstanding at the end of the year.

11 Corporation Taxation

The charity and its subsidiaries are exempt from tax on income and gains falling within section 505 of the taxes Act 1988 or section 252 of the Taxation of Chargeable Gain Act 1992 to the extent that these are applied to its charitable objectives.

12 Tangible fixed assets (Company and Group)

	Land and buildings	Motor vehicles	Furniture, fixtures and fittings	Total
Cost	£000	£000	£000	£000
At 1 April 2022	1,245	13	1,266	2,524
Additions for year	-	-	40	40
Disposals	-	-	-	-
At 31 March 2023	1,245	13	1,306	2,564
Depreciation				
At 1 April 2022	50	13	1,186	1,249
Charge for year	13	-	42	55
Elimination on disposal	-	-	-	-
At 31 March 2023	63	13	1,228	1,304
Net book value				
At 31 March 2023	1,182	-	78	1,260
At 31 March 2022	1,195	-	80	1,275

The closing net book value includes fixed assets used for direct charitable purposes in the sum of £1,260,000 (2022: £1,275,000).

Land and buildings at deemed cost is analysed as follows:	2023	2022
	£000	£000
Freehold	245	245
Long leasehold	1,000	1,000
	1,245	1,245

On a historical cost basis freehold land and buildings would be included at £90,000 (2022: £90,000) and long leasehold land and buildings would be included at £659,000 (2022: £659,000).
Fair value of the freehold and long leasehold properties were appraised by firms of independent Chartered Surveyors, Gardiner Boffey Surveyors Limited – RICS and Jones Lang Lasalle, inc. – MRICS, respectively.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

13 Fixed asset investments

The investment represents 100 ordinary shares of £1 in autism.west midlands (sales) Limited (Company number: 04848679) and 1 ordinary share of £1 each in Autism Central Limited (Company number: 07346409). Both companies are wholly owned subsidiaries which have been dormant since incorporation.

14 Debtors: amounts falling due within one year

	Group		Company	
	2023	2022	2023	2022
	£000	£000	£000	£000
Trade debtors	665	532	642	511
Amounts due from subsidiary undertakings	-	-	-	13
Prepayments and accrued income	158	104	157	103
	823	636	799	627

15 Creditors: amounts falling due within one year

	Group		Company	
	2023	2022	2023	2022
	£000	£000	£000	£000
Trade Creditors	365	140	354	136
Other taxation and social security	77	95	77	95
Accruals and deferred income	592	779	590	778
Other Creditors	317	595	317	595
	1,351	1,609	1,338	1,604

Included in Accruals and deferred income is deferred income, for the Group and Company, as follows: Brought Forward £308,000, Released £296,000, Deferred in the year £159,000, Carried Forward £171,000. This relates to income received in advance of service delivery where performance related conditions have not been fulfilled at the year end.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

16 Total Funds

Unrestricted funds - Group

	2022	Income	Expenditure	Transfer	2023
	£000	£000	£000	£000	£000
General Funds	2,679	9,152	8,913	-	2,819
Designated Funds	990	-	-	-	990
Revaluation Reserve	496	-	-	-	496
	4,165	9,152	8,913	-	4,404

Designated reserves are held for the purposes of purchasing and refurbishing tangible assets, digitalisation and investment in management and specialist autism training.

Restricted funds - Group

	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£000	£000	£000	£000
Birmingham and Solihull Mental Health Trust	-	33	(33)	-
Shropshire Council	-	114	(114)	-
Sandwell Borough Council	-	37	(37)	-
Solihull Primary Care Trust	-	6	(6)	-
Walsall County Council	-	43	(43)	-
Birmingham City Council	-	67	(67)	-
Telford and Wrekin CVS	-	30	(30)	-
Solihull mental Health Trust	-	45	(45)	-
Black Country and West Birmingham CCG	-	78	(78)	-
Dudley Voices for Choices	-	19	(19)	-
Hereford and Worcestershire CCG	-	169	(169)	-
Government Grants	-	196	(196)	-
Other	-	1	(1)	-
	-	838	(838)	-

The restricted funds represent income that may be expended only on the restricted uses described by the donor. More detail is given below in respect of the larger and new restricted funds that existed during the year.

Sandwell Borough Council – Family outreach worker for Sandwell to support families with children on the Autism Spectrum. Short breaks project in Sandwell for young people with Autism Spectrum Disorders.

Shropshire Council – Specialist activities for children and young people with Autism aged 0 – 18 years.

Autism Development Co-ordinators delivering training and development support for children, parents, carers and professionals in Shropshire.

Walsall County Council – Befriending service for adults with autism in Walsall.

Birmingham City Council – Adult pre and post support in Birmingham.

Solihull Trust – Autism specific family support for emotional health and wellbeing services and training for professionals.

Black Country and West Birmingham CCG – Autism confident support and health and wellbeing.

Hereford and Worcestershire CCG – Adults, teens and family support for Herford and Worcestershire.

Government Grants –Funding for infection control, workforce capacity, testing and staff retention.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

17 Analysis of group net assets by fund

	Revaluation Reserve	Unrestricted Income	Restricted Income	Total
	£000	£000	£000	£000
Tangible assets	496	764	-	1,260
Current assets	-	4,496	-	4,496
Current liabilities	-	(1,351)	-	(1,351)
Long term liabilities	-	-	-	-
	496	3,909	-	4,405

18 Guarantees and other financial commitments

Operating leases – lessee
Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023		2022	
	Land and buildings	Other	Land and buildings	Other
	£000	£000	£000	£000
Within one year	223	16	227	22
In one to five years	278	16	341	24
In more than five years	2,528	-	2,554	-
	3,029	32	3,122	46

19 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023	2022
	£000	£000
Net income for the reporting period (as per the statement of financial activities)	239	607
Adjustments for:		
Depreciation charges	55	62
Interest paid	(2)	(1)
Increase in debtors	(187)	(162)
(Decrease)/Increase in creditors in one year	(258)	162
Net cash provided by/(used in) operating activities	**(153)**	**668**

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2023

20 Analysis of net funds/debt

	1 April 2022 £000	Cash flow £000	31 March 2023 £000
Net cash			
Total cash and cash equivalents	3,863	(191)	3,672
	3,863	(191)	3,672
Debt			
Debts falling due within one year	-	-	-
Debts falling due after more than one year	-	-	-
	-	-	-
Net funds	3,863	(191)	3,672

21 Reconciliation of net cash flow to movement in net debt

	2023 £000	2022 £000
Increase/(decrease) in cash in the year	(191)	641
Cash outflow from decrease in debt	-	-
Movement in net debt for the year	(191)	641
Opening net cash	3,863	3,222
Closing net cash	3,672	3,863

22 Monies held as custodian

At 31 March 2023, the Charity, as custodian trustee, held £913,025 on behalf of service users in individual separate accounts at the Co-operative and Barclays bank.

AUTISM.WEST MIDLANDS

England & Wales - Charity number 517077

Accounts

autism.west midlands

Report and Financial Statements

Year ended 31 March 2022

Charity number: 517077

Company number: 1953344

autism.west midlands

Consolidated Financial Statements

Year ended 31 March 2022

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Charity Reference and Administrative Details

Year ended 31 March 2022

Charity registration number: 517077

Company registration number: 1953344

Board of Trustees

Philip Jordan #~ (Chair)
Gurdip Singh #
John Drozd #~
Glenys Jones
Ashok Roy
Joy Taylor #~
Ian Fellows # (Resigned 2nd February 2022)

\# Member of the Finance Committee
~ Member of Senior Staff Remuneration Committee

Senior Management

Chief Executive Officer	Philip Middlewood
Director of Finance and Resources (Deputy CEO and Company Secretary)	Jason Johnson
Operation Director (Appointed 10th May 2021)	Christina Yewdell
Head of HR and People Development	Serena Sanghera

Registered Office

Imperial Court, 10 Sovereign Road, Kings Norton Business Centre, Kings Norton, Birmingham, B30 3ES

Auditors

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

Solicitors

Bates Wells London LLP, 10 Queen Street Place, London EC4R 1BE

Bankers

Barclays Bank plc, 15 Colmore Row, Birmingham, B3 2BH
The Co-operative Bank plc, 118/120 Colmore Row, Birmingham, B3 3BA

Introduction by the Chief Executive

After another very challenging year we can only hope to be through the worst of the pandemic. We do so in a very good financial position but recognisably strained in other areas given the time, effort and resources that has gone into keeping people safe and well during this entire period. Understandably the concentration of effort has been on firefighting an ever-changing situation, with peaks and troughs in outbreaks, staff sickness and changes in public health and government guidance. The social care sector has taken a substantial hit during this period, with recruitment challenges and staff turnover the toughest we have seen for many years.

The focus now is back on driving forward our strategic direction, providing high quality and specialised support and put back in place procedures and approaches that might have been affected during the worst of the pandemic. This includes attracting and keeping the best staff to provide our support and range of services.

To this end we have reinstated our detailed operating plans, annual appraisals and target setting, and held a round of staff engagement events and meetings to talk about the strategic plan and gains views and input from our wonderful front-line staff.

Our services for pre and post diagnostic support, family support and the helpline continue to experience enormous demand. We have managed to maintain all existing contracts but also experienced substantial growth. This includes delivery of multiple autism confidence courses across the black country, securing of a new pilot programme for 14–18 year olds in Herefordshire and Worcestershire, and a substantial contract also in Herefordshire and Worcestershire to deliver post diagnostic support adult support.

In our CQC regulated services the picture for funding of adult social care is looking as challenging as its ever been. Costs are escalating with continued increases in National Insurance and National Living Wage, as well as general costs such as utilities, whilst care fee's increases remain stubbornly low – ranging from 0% - 4%. This by definition is completely unsustainable and poses a risk to the continuity of some of the care services we provide. It is an unacceptable position for care providers to find themselves in, given the enormous efforts the charity has gone to maintain quality whilst reducing costs.

Given the strong financial position the board have designated funds from our reserves for a number of projects to drive forward our strategic plan. The primary purpose of the projects are to either drive quality improvements and our specialist approach to support, or put in place measures that help address the coming challenges of social care funding levels and increasing costs.

The initiatives include:

- Exploration of the purchase of a head office rather than ongoing leasing
- Delivery of a bespoke leadership and management training programme for all managers
- PBS training for staff and managers, plus additional specialist autism training
- Implementation of a new digital care system across all services
- Exploration of fundamental changes to the provision and configuration of our care home Gorse Farm

As ever I thank each and every person that worked at our charity during this period and continues to show the commitment and dedication to the people and families that we support.

Phil Middlewood
Chief Executive

Trustees' Annual Report (including Directors Report and Strategic Report)

Year ended 31 March 2022

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 (effective from 1 January 2019).

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charitable law. The trustees who have served during the year and since the year end can be seen on page 1 in the 'Charity Reference and Administrative Details'.

Objectives and activities

The objectives of the charity are for the public benefit to promote, maintain, improve and advance the education, development, health and welfare of autistic people and/or other related conditions.

To further the objectives we:

- Provide care homes, supported living and community based outreach for adults;
- Provide facilities, services and resources of all kinds including education, health, housing, employment, welfare and care, information, advice and other support services;
- Provide information, guidance, advice, training and support to families and carers;
- Provide information, guidance, advice, training and support to professionals working with autistic people;
- Alone, or with other organisations, seek to influence public opinion and make representations to and seek to influence governmental and other bodies and institutions regarding the reform, development and implementation of appropriate policies, legislation and regulations provided that all such activities shall be confined to those which an English and Welsh charity may properly undertake.

Our mission statement is:

To provide specialist support and advice to autistic people of all ages and their families, living in the West Midlands, enabling them to reach their full potential.

Our Values are:

- **We are passionate and committed** – doing the best we can for people and families
- **We are supportive** – making sure we look after one another, and respect others' views
- **We are creative and flexible** – finding the best solutions, innovating and embracing change
- **We are fair, transparent and open** – in all that we deal with and each other
- **We are specialists** - we understand autistic people and their families and put this understanding into practice.

Trustees' Annual Report (including Directors Report and Strategic Report)

Year ended 31 March 2022

Fundraising Practices

The small fundraising/marketing department help coordinate activities of our supporters and organise fundraising events. The charity does not use any professional fundraisers or commercial participators to carry out any fundraising activities.
We have followed the code of fundraising practice and have subscribed to the Fundraising Regulator's voluntary registration system.
All marketing is undertaken by the fundraising/marketing department to ensure that it is not unreasonably intrusive or persistent. Any direct marketing materials sent contain instructions to recipients about how someone can remove themselves from or limit further communication with the charity.

Public Benefit Statement

All of our charitable objectives promote the education, welfare and care of people with autism and those that care for them. These activities are undertaken to further the charitable purposes for the public benefit. The Trustees are confident that the charitable aims satisfy the principles of public benefit as defined in the Charities Act 2006.

The main activities of the Charity are:

- Residential care and supported living – we operate six residential services across the West Midlands which provide residential care to 53 adults with autism. Three are in Birmingham, two in Solihull and one in Droitwich. We deliver community supported living and outreach across the Birmingham, Solihull and Sandwell areas and within Worcestershire and Shropshire to around 40 people in total.

- Community services – our range of support services includes: information resources and strategies, autism awareness sessions, family training, sibling workshops, parent support groups, family activities and events. We provide pre and post diagnostic support across several areas including Birmingham, Solihull, Shropshire, Herefordshire and Worcestershire.

We remain the principal autism charity in the West Midlands and continue to provide specialist advice and support to people with autism and their families through a wide range of services.

Strategic Report

Achievement and performance

The Charity's 3 year strategy was launched just as the pandemic took hold of the UK. After a period of substantial disruption the focus now turns to achieving the main goals within the strategic plan, supported by an annual operating plan and individual targets within appraisals which drive forward the main objectives and projects.

Achievement and performance (continued)

The five overall strategic goals are:

- Deliver outstanding specialist support for adults within our registered services, to enable people to live fulfilling lives
- Have a happy well trained, well supported and motivated workforce
- Develop transition pathways to support people through different stages in life
- Support children, families and adults that do not access statutory services to access support within their local community to build resilience, confidence and skills to actively participate in society
- Maintain financial strength through prudent resource management, sustainable growth and recognition by commissioners of the value our specialist support provision

For our non CQC regulated services delivered as community services, this last year has been a period of both consolidation and successful expansion. Something we set out to do within our 3 year strategy. The main projects this last year include:

- Birmingham Autism Confident (adult workshops) contract extension was secured for a further year and scope extended to cover people living in Solihull.
- Walsall Befriending has been recommissioned until 30 September 2023
- Sandwell and Solihull Adult support groups continue on a rolling basis.
- Shropshire council short breaks contract (teens summer programme) was secured for another year
- Telford Hub – our subcontract to Telford and Wrekin CVS was extended for a future year
- In Telford we have started to deliver autism support, alongside Telford and Wrekin CVS and the local NHS, for families accessing the new Telford Children's Autism Hub (new contract from Jan 2022)
- Our Shropshire team have a new base in Telford within a multi-agency building where the Telford Autism Hubs are located.
- We are part way through delivering a training programme for staff on two mental health wards for Birmingham and Solihull Mental Health Trust, as part of a sensory friendly environments project. The training is delivered alongside experts by experience.
- We are also delivering training and family support to families accessing Birmingham Chinese Community Centre, and autism and anxiety training to parent carers and professionals across Herefordshire and Worcestershire – these contracts extending into 2022/23.
- Autism family support work as part of the Solihull emotional and wellbeing service (Solar) has been extended until September 2023
- Sandwell Autism Family Support Service has been secured for a further year.
- Shropshire Autism Family Support Service has been secured for a further year.
- The NHS in the Black County commissioned us last autumn to deliver Autism Confident across the 4 local authority areas for both adults and teenagers. We are part way through this delivery and funding has been identified for an extension in 2022/23, a proposal is being submitted
- We are also midway through delivery of the Black Country Star alongside Dudley Voices for Choice, and Sandwell and Dudley Healthwatch. This is an expert by experience led project to guide health professionals on what autistic people (and LD people) need and expect from their health services.
- We have successfully secured the contract for the new Herefordshire and Worcestershire adult post diagnostic service, funded by the CCG. The service is due to commence in 2022.
- A 9-month pilot service for the younger age group (post diagnosis support to 14 – 18-year-olds) which started in May and the online parent training commissioned for 2021-22.

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2022

Achievement and performance (continued)

Additional achievements include:

We managed through multiple waves of infections as infection rates in the community increased affecting staff and the people we support. People were kept safe and well and despite the increases in staff sickness at various times we were able to maintain safe support throughout.

We were inspected by the Care Quality Commission in December 2021 during a Covid infection wave at our new service and registration covering Worcestershire and south Birmingham. This included the supported living flats at the new service 'The Burrows' in Droitwich. Despite not having a registered manager in post at the time (one is in post now) we received a 'good' rating with a very positive report overall. Comments from the report included *"There was a strong focus on supporting people to be independent, develop their skills and access their local community. This enabled people who used the service to live as full as life as possible and achieve the best possible outcomes*".

The report goes on to say "*Staff spoke with kindness and compassion about the people they supported and told us they enjoyed their jobs. One member of staff told us, "I love my job and the people I work with, it's a joy to come into work*"

Parents and family members of the people we support also gave positive feedback during the inspection, with the report saying "*Peoples' relatives provided consistent positive feedback regarding the care provided by the service. One relative told us, "They have been great with [Name of service user], they are caring and supportive".*

This result was testimony to the enormous efforts from the team there and all of those that have been instrumental in the setting up and management and delivery of support within this service, despite the fact most of the time it has been open was during a global pandemic.

We have since moved 2 more people into the Burrows and are planning on a final person which will fully occupy the flats at this site.

Through efficient operation of the group and maximising income appropriately we increased net current assets by £641,000.

We reinstated a comprehensive care management structure, with an Operations Director line managing two Operations Managers, who in turn manage registered managers. This meant comprehensive quality audits could take place as well as regular monitoring visits in every service. At one point several registered manager positions were vacant due to challenges in recruitment and changes within the sector however all of the services now either have a registered manager in post or have a manager in post going through registration with CQC.

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2022

Financial review

The financial performance during the year to 31 March 2022 reflects continued improvement for the fifth year despite the challenging operating environment.

Net income increased by £989,000 (12.9%) to £8,656,000 (2021: £7,667,000). The income has increased from the previous year due to the additional supported living service provided in Worcestershire and Government grants relating to the pandemic.

The resources expended during the year to 31 March 2022 were £8,049,000 (2021: £7,272,000) an increase of £777,000, which was due the new supported living services in Worcestershire and additional spend on providing a safe service during the pandemic. Other increases were due to continued cost pressures associated with the National Living Wage and inflationary increases.

At 31 March 2022, the Charity, as custodian trustee, held £783,114 on behalf of service users in individual separate accounts at the Co-operative and Barclays bank.

Capital expenditure during the year was £28,000 (2021: £27,000). The expenditure was mainly due to the replacement of budgeted fixtures, fittings and IT.

At the 31 March 2022 the charity held cash balances of £3,863,000 (2021: £3,222,000).

Reserves
The Trustees have adopted a reserves policy which they consider appropriate to ensure the continued ability of the Charity to meet its objectives. No changes were made to the reserves policy during the year. The charity has free reserves equivalent to three months of total unrestricted resources expended. At 31 March 2022 the charity's unrestricted reserves amounted to £4,165,000 (2021: £3,558,000). The unrestricted reserves are allocated to general reserves of £3,175,000 (2021: £3,056,000) and designated reserves, of £990,000 (2021: £500,000). The total general unrestricted funds excluding tangible fixed assets of £1,275,000 are £1,900,000 (2021: £1,747,000).

Designated reserves are held for the purposes of purchasing and refurbishing tangible assets, digitalisation and investment in management and specialist autism training.

Financial Risk
The largest risk to be identified is how the current economic climate has and will continue to impact on the social care sector. This includes the income streams and cost pressures from statutory bodies and other external regulatory services. The risk is managed through the budgeting process which identifies where project shortfalls may arise giving rise to scenario analysis, allowing the senior management team and trustees to have good quality information to make informed decisions.

Future Plans

The strategic plan to 2023 remains current and focuses efforts on providing high quality support to adults, children and families. The five strategic goals of the strategy remain pertinent as:

1. Deliver outstanding specialist support for adults within our registered services, to enable people to live fulfilling lives
2. Have a happy well trained, well supported and motivated workforce
3. Develop transition pathways to support people through different stages in life
4. Support children, families and adults that do not access statutory services to access support within their local community to build resilience, confidence and skills to actively participate in society
5. Maintain financial strength through prudent resource management, sustainable growth and recognition by commissioners of the value our specialist support provision

As outlined earlier, the Board have approved designated reserves to be used for a range of projects that will help progress the strategy plan and help address the challenges ahead.

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2022

Structure, Governance and Management

Governing Document

The Charity is a charitable company limited by guarantee and was set up on 7 October 1985. It is governed by a Memorandum and Articles of Association. Its objects are to improve the conditions of life for persons who experience mental or physical impairments or disorders in the region of the West Midlands, in particular persons who have Autistic Spectrum Disorders, whether or not these conditions are associated with other disabilities, during the whole of their lives including their care, welfare, treatment, education, family and social interests. In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

Appointment of Trustees

Details of Trustees are listed on page 1. The Board of Trustees may fill vacancies arising during the year by appointing Trustees themselves but any Trustee so appointed shall retain their office only until the next Annual General Meeting when they shall be eligible for re-election. Otherwise, Trustees shall be appointed at a General Meeting by the members of autism.west midlands. Any appointments are made with due regard to the broad range of relevant skills required by the Board of Trustees and the specialist skills and experience offered by the applicant Trustee. No Trustee reclaimed any expenses from the Charity during the year.

Trustee Induction and Training

Each Trustee undertakes induction training which comprises visits to each service, induction meetings with all senior staff and service leaders, being issued with corporate policies and procedures and mentoring by an existing Trustee during the induction period. Individual Trustee training is undertaken by Trustees on a needs basis.

Organisation

The governing body of the Charity is the Board of Trustees which may have up to 12 members. The Board currently has 6 members and has met five times during the year. The Chief Executive and the other members of the senior management team attend all Trustee meetings. The Chief Executive is empowered by the Trustees to manage the day to day operations of the charity. The Board of Trustees has established two committees; a Finance Committee to consider more detailed financial information and oversee the risk processes, and a Remuneration Committee for the consideration and setting of pay for the senior management team.

Related Parties

The Charity is the sole member of SPARC Autism. The Charity also owns 100% of the issued share capital in autism.west midlands (sales) Limited and Autism Central Limited both of which have not traded during the year to 31 March 2022.

Statement of Trustees' Responsibilities

The Charity Trustees (who are also the directors of autism.west midlands for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
Company law requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable company and the group and the incoming resources and application of resources, including the net income or expenditure, of the group for the period. In preparing those financial statements, the Board of Trustees is required to:

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

Structure, Governance and Management (continued)

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Risk and Internal Control

The Board of Trustees has overall responsibility for ensuring that the Charity has appropriate systems of controls, financial and otherwise. It is also responsible for keeping proper accounting records which 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. It is 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 and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- an annual budget approved by the Board of Trustees;
- regular consideration by the Board of Trustees of financial results, forecasts, variances from budget and non-financial performance indicators;
- delegation of authority and segregation of duties;
- identification and management of risks.

The Board of Trustees has a formal risk management process to assess business risks and implement risk management strategies and this is managed by the Finance Committee. This involved identifying the types of risks the Charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks.

Employees and Volunteers

Autism West Midlands has a Senior Staff Remuneration Committee chaired by the Chair with two additional Trustees and is attended by the CEO. Each year it reviews the salaries of senior management which are benchmarked against the market sector along with the complexity of the role following consideration of the financial position of the charity.

The Charity's policy is to consult and discuss with employees, through the employee forum and at meetings, matters likely to affect employees' interest. Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

The charity recognises the significant contribution that our volunteers bring to the work that Autism West Midlands does. Volunteers, current and in the past have been instrumental in supplementing paid outreach support workers in some of our service with adults or children with Autism. These have include befriending, mentoring, administration and support groups. We are really grateful for their help and commitment in delivering our vital services.

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2022

Structure, Governance and Management (continued)

Disabled persons
It is company policy to give full and fair consideration to applications for employment made by disabled persons, having regard to the particular abilities and aptitudes of each applicant and to the requirements of vacant posts available. Employees who become disabled in service are retained where possible either in their own or more suitable posts.

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

Auditors
In accordance with the company's articles a resolution proposing that Haines Watts Birmingham LLP be re-appointed as auditors of the company will be put to the Annual General Meeting.

This report was approved by the Board of Trustees on 20th September 2022.

Philip Jordan
Chair of Trustees

AUDITORS' REPORT TO THE MEMBERS OF autism.west midlands

Opinion

We have audited the financial statements of autism.west midlands (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheets, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 affairs of the group and of the parent charitable company's affairs as at 31 March 2022, and of the group's 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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 group and parent 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 group's and parent 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.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the entity's activities, funders, suppliers and wider economy. The Trustees' view on the impact of COVID-19 is disclosed in the Report of the Trustees.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, 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.

AUDITORS' REPORT TO THE MEMBERS OF autism.west midlands (continued)

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual 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 by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 8, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the charitable parent 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 group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

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

AUDITORS' REPORT TO THE MEMBERS OF autism.west midlands

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

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

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

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

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



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

20 September 2022

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
Including a consolidated Income and Expenditure Account
Year ended 31 March 2022

INCOMING RESOURCES	Notes	Unrestricted funds	Restricted funds	Total 2022	Total 2021
		£000	£000	£000	£000
Income					
Donations and legacies	2	63	-	63	52
Charitable activities	3	8,004	586	8,590	7,610
Other trading activities	4	2	-	2	4
Investment income		1	-	1	1
Other Income		-	-	-	-
Total income		8,070	586	8,656	7,667
Expenditure on:					
Raising funds		(15)	-	(15)	(22)
Charitable activities	5	(7,446)	(588)	(8,034)	(7,250)
Total Expenditure		(7,461)	(588)	(8,049)	(7,272)
Net income for the year	7	609	(2)	607	395
Other recognised gains and losses					
Revaluation of tangible fixed asset		-	-	-	-
Net movement in funds	16	609	(2)	607	395
Total funds brought forward	16	3,556	2	3,558	3,163
Total funds carried forward	16	**4,165**	**-**	**4,165**	**3,558**

All income and expenditure derive from continuing activities. The statement of financial activities includes all gains and losses recognised during the year.

The Statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 17 to 28 form part of these financial statements.

CONSOLIDATED CHARITY BALANCE SHEET

Year ended 31 March 2022

	Notes	Group 2022	Group 2021	Company 2022	Company 2021
		£000	£000	£000	£000
Fixed assets					
Tangible assets	12	1,275	1,309	1,275	1,309
Investments	13	-	-	-	-
		1,275	1,309	1,275	1,309
Current assets					
Debtors	14	636	474	627	447
Cash at bank and in hand		3,863	3,222	3,850	3,210
		4,499	3,696	4,477	3,657
Creditors: (amounts falling due within one year)	15	(1,609)	(1,447)	(1,604)	(1,431)
Net current assets		2,890	2,249	2,873	2,226
Total assets less current liabilities		4,165	3,558	4,148	3,535
Creditors: amounts falling due after more than one year		-	-	-	-
Net assets		**4,165**	**3,558**	**4,148**	**3,535**
Charity Funds:					
Restricted income funds	16	-	2	-	2
Unrestricted funds – General	16	2,679	2,560	2,662	2,537
Unrestricted funds – Designated	16	990	500	990	500
Revaluation reserve	16	496	496	496	496
Total funds		4,165	3,558	4,148	3,535

The financial statements were approved and authorised for issue by the Board of Trustees on 20th September 2022.

Signed on behalf of the Board of Trustees

Philip Jordan
Chair of Trustees

The notes on pages 17 to 28 form part of these financial statements.
Company registration number: 1953344

STATEMENT OF CONSOLIDATED CASH FLOWS

Year ended 31 March 2022

	Note	2022		2021	
		£000	£000	£000	£000
Net cash inflow from operating activities	19	668		1,511	
Interest paid		-		-	
Net cash flow from operating activities			668		1,511
Cash flow from investing activities					
Interest received		1		1	
Receipts from sales of tangible fixed assets		-		-	
Payments to acquire tangible fixed assets		(28)		(27)	
Net cash outflow from investing activities			(27)		(26)
Cash flow from financing activities					
Repayment of long term loans		-		-	
Net Cash outflow from financing activities			-		-
Net increase in cash and Cash equivalents	20		641		1,485
Cash and Cash equivalents at the beginning of the year			3,222		1,737
Cash and Cash equivalents at the end of the year			3,863		3,222

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

1 Summary of significant accounting policies

a) General information and basis of preparation

Autism.west midlands is a company limited by guarantee in England. The liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the Company in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member. The address of the registered office is given in the charity information on page 1 of the financial statements. The nature of the charity's operations and principal activities are to promote, maintain, improve and advance the education, development, health and welfare of people with autism and/or other related conditions.

The Charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £'000.

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

The financial statements consolidate the results of the Charity and its wholly owned subsidiary undertakings SPARC Autism, Autism Central Limited and autism.west midlands (sales) Limited on a line by line basis. No separate Statement of Financial Activities and income and expenditure account for the Charity has been prepared for the parent company as permitted by Section 408 of the Companies Act 2006.

b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Investment income and gains are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

1 Summary of significant accounting policies (continued)

c) Income recognition

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in the income at their fair value when their economic value is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included on the financial statements for volunteer time in line with the SORP (FRS102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt or if the costs to undertake such valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when received and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in the exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

1 Summary of significant accounting policies (continued)

d) Expenditure recognition

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

- Costs of raising funds include the cost of fundraising and the costs of commercial trading from the sale of autism merchandise.
- Expenditure on charitable activities includes residential care, supported living, community services and their associated direct and indirect support costs.
- Other expenditure represents those items not falling into the categories above.

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

e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in the support of expenditure on the objectives of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Overheads have been allocated on a basis of staff time.

Fund-raising cost are those incurred in seeking voluntary contributions and do not include the cost of disseminating information support of the charitable activities.

The analysis of these costs is included in note 6.

f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold buildings	2%
Long leasehold buildings	over the term of the lease
Motor vehicles	3 years
Fixtures, fittings & computer equipment	3 to 5 years

Freehold and leased properties are stated at deemed cost. The charity has taken advantage of the option provided by FRS102 to restate freehold and leasehold properties at deemed cost at 1st April 2015 being the fair value at the date of transition to SORP (FRS102). The basis for determining fair value is disclosed in more detail in note 12 to the accounts.

1 **Summary of significant accounting policies (continued)**

g) **Investments**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.
Investments in subsidiaries are measured at cost less impairment.
Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with maturity of less than one year.

h) **Debtors and creditors receivable / payable within one year**

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

i) **Loans and borrowings**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

j) **Impairment**

Assets not measured at fair value are reviewed for any indication that the assets may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit and loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

k) **Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

l) **Operating leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

m) **Employee benefits and pensions**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for the service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

n) **Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1 Summary of significant accounting policies (continued)

o) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The impact of COVID-19

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

p) Judgements and key sources of estimation uncertainty

The trustees are required to make judgements, estimates and assumptions in application of the charity's accounting policies that have significant effect on the amounts recognised in the financial statements. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

2 Income from donations and legacies

	2022 £000	2021 £000
Gifts	61	44
Charitable Trusts	2	8
	63	52

Income from donations and legacies was £63,000 (2021: £52,000) of which nil (2021: nil) was attributable to restricted and £63,000 (2021: £52,000) was attributable to unrestricted.

3 Income from charitable activities

	Unrestricted Funds 2022 £000	Restricted Funds 2022 £000	Total 2022 £000	Total 2021 £000
Local Authorities	4,941	235	5,176	5,374
Health, Trusts and Users	3,063	351	3,414	2,236
	8,004	586	8,590	7,610

Income from charitable activities attributable to unrestricted funds was £8,004,000 (2021: £7,195,000) and restricted funds £586,000 (2021: £415,000).

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

4 Income from other trading activities

	Total 2022 £000	Total 2021 £000
Trading shop	2	4
Fundraising events	-	-
	2	4

All income from other trading activities for both 2021 and 2022 was unrestricted.

5 Analysis of expenditure on charitable activities

	Direct Costs £000	Support Costs £000	Total 2022 £000	Total 2021 £000
Autism Services	7,410	624	8,034	7,250

£7,446,000 (2021: £6,835,000) of the above costs were attributable to unrestricted funds and £588,000 (2021: £415,000) were attributable to restricted funds.

6 Allocation of support costs

	Raising Funds £000	Expenditure on Charitable activities Autism Services £000	Total £000
Management	3	309	312
HR	1	137	138
IT	–	24	24
Finance	1	144	145
Governance	–	8	8
	5	622	627

Governance costs comprise £8,100 audit fees (2021: £7,500).
Support costs are allocated to each of the activities based on staff time.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

7 Net Income for the year

This is stated after charging:		2022 £000	2021 £000
Auditors' remuneration (including expenses):			
Audit fee		8	7
Depreciation		62	60
Operating lease rentals -	Land and Buildings	262	255
-	Vehicles and equipment	39	33

8 Trustees' and key management personnel remuneration and expenses

The Charity Trustees neither received nor waived any remuneration from employment with the Charity or its subsidiaries in the year (2021: £nil). SPARC Autism, a subsidiary of autism.west midlands incurred no clinical fees which were payable to trustees in the course of normal charitable. No Charity Trustee received payment for professional or other services supplied to the charity.

The trustees did not have any expenses reimbursed during the year (2021: £nil)

9 Staff costs and employee benefits

	2022 £000	2021 £000
Wages and salaries	4,410	4,523
Social Security costs	343	339
Pension Costs	114	116
	4,867	4,978

The average monthly numbers of employees and full time equivalent (FTE) during the year was as follows:

	2022		2021	
	Number	FTE	Number	FTE
Raising funds	1	1	1	1
Resources employed on charitable activities	266	209	278	226
Governance	2	2	2	2
	269	212	281	229

The number of employees who received total employee benefits (excluding employer pension costs and National insurance) of more than £60,000 is as follows:

	2022 Number	2021 Number
£100,000-£110,000	1	-
£90,000-£100,000	-	1
£70,000-£80,000	1	-
£60,000-£70,000	-	1

The total amount of employee benefits (inclusive of employer's National Insurance and pension contributions) received by key management personnel was £335,714 (2021: £300,034). Key management personnel comprises the Chief Executive Officer, Director of Finance and Resources (Deputy CEO), Directors of Operations and Head of HR and People Development.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

10 Related party transactions

SPARC Autism (company number 8414424) was formed in February 2013 to provide specialist adult autism diagnostic and assessment services for the West Midlands. SPARC Autism is a registered charity (charity number 1160495) limited by guarantee. SPARC Autism is currently working with three West Midlands Authorities and charges a standard fee for each assessment.

Two of the Trustees of autism.west midlands (Gurdip Singh and Dr Ashok Roy) are also Directors of SPARC Autism. SPARC Autism paid autism.west midlands £20,100 for administration and support costs. £13,413 was outstanding at the end of the year.

11 Corporation Taxation

The charity and its subsidiaries are exempt from tax on income and gains falling within section 505 of the taxes Act 1988 or section 252 of the Taxation of Chargeable Gain Act 1992 to the extent that these are applied to its charitable objectives.

12 Tangible fixed assets (Company and Group)

	Land and buildings	Motor vehicles	Furniture, fixtures and fittings	Total
Cost	£000	£000	£000	£000
At 1 April 2021	1,245	13	1,238	2,496
Additions for year	-	-	28	28
Disposals	-	-	-	-
At 31 March 2022	1,245	13	1,266	2,524
Depreciation				
At 1 April 2021	38	13	1,136	1,187
Charge for year	12	-	50	62
Elimination on disposal	-	-	-	-
At 31 March 2022	50	13	1,186	1,249
Net book value				
At 31 March 2022	1,195	-	80	1,275
At 31 March 2021	1,207	-	102	1,309

The closing net book value includes fixed assets used for direct charitable purposes in the sum of £1,275,000 (2021: £1,309,000).

Land and buildings at deemed cost is analysed as follows:	2022	2021
	£000	£000
Freehold	245	245
Long leasehold	1,000	1,000
	1,245	1,245

On a historical cost basis freehold land and buildings would be included at £90,000 (2021: £90,000) and long leasehold land and buildings would be included at £659,000 (2021: £659,000).
Fair value of the freehold and long leasehold properties were appraised by firms of independent Chartered Surveyors, Gardiner Boffey Surveyors Limited – RICS and Jones Lang Lasalle, inc. – MRICS, respectively.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

13 Fixed asset investments

The investment represents 100 ordinary shares of £1 in autism.west midlands (sales) Limited (Company number: 04848679) and 1 ordinary share of £1 each in Autism Central Limited (Company number: 07346409). Both companies are wholly owned subsidiaries which have been dormant since incorporation.

14 Debtors: amounts falling due within one year

	Group		Company	
	2022	2021	2022	2021
	£000	£000	£000	£000
Trade debtors	532	361	511	318
Amounts due from subsidiary undertakings	-	-	13	17
Prepayments and accrued income	104	113	103	122
	636	474	627	447

15 Creditors: amounts falling due within one year

	Group		Company	
	2022	2021	2022	2021
	£000	£000	£000	£000
Trade Creditors	140	201	136	186
Other taxation and social security	95	-	95	-
Accruals and deferred income	779	951	778	950
Other Creditors	595	295	595	295
	1,609	1,447	1,604	1,431

Included in Accruals and deferred income is deferred income, for the Group and Company, as follows: Brought Forward £409,000, Released £383,000, Deferred in the year £282,000, Carried Forward £308,000. This relates to income received in advance of service delivery where performance related conditions have not been fulfilled at the year end.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

16 Total Funds

Unrestricted funds - Group

	2021	Income	Expenditure	Transfer	2022
	£000	£000	£000	£000	£000
General Funds	2,560	8,070	7,461	(490)	2,679
Designated Funds	500	-	-	490	990
Revaluation Reserve	496	-	-	-	496
	3,556	8,070	7,461	-	4,165

Designated reserves are held for the purposes of purchasing and refurbishing tangible assets, digitalisation and investment in management and specialist autism training.

Restricted funds - Group

	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£000	£000	£000	£000
Birmingham and Solihull Mental Health Trust	-	20	(20)	-
Shropshire Council	-	106	(106)	-
Sandwell Borough Council	-	37	(37)	-
Solihull Primary Care Trust	-	6	(6)	-
Sandwell Primary Care Trust	-	4	(4)	-
Walsall County Council	-	43	(43)	-
Birmingham City Council	-	51	(51)	-
Telford and Wrekin CVS	-	22	(22)	-
Solihull mental Health Trust	-	84	(84)	-
Department of Health and Social Care	-	4	(4)	-
Black Country and West Birmingham CCG	-	29	(29)	-
Dudley Voices for Choices	-	7	(7)	-
Hereford and Worcestershire CCG	-	7	(7)	-
Government Grants	-	166	(166)	-
Screwfix Foundation	2	-	(2)	-
	2	586	(588)	-

The restricted funds represent income that may be expended only on the restricted uses described by the donor. More detail is given below in respect of the larger and new restricted funds that existed during the year.

Sandwell Borough Council – Family outreach worker for Sandwell to support families with children on the Autism Spectrum. Short breaks project in Sandwell for young people with Autism Spectrum Disorders.

Shropshire Council – Specialist activities for children and young people with Autism aged 0 – 18 years.

Autism Development Co-ordinators delivering training and development support for children, parents, carers and professionals in Shropshire.

Walsall County Council – Befriending service for adults with autism in Walsall.

Birmingham City Council – Adult pre and post support in Birmingham.

Solihull Trust – Autism specific family support for emotional health and wellbeing services and training for professionals.

Department of Health and Social Care – Workshops for teenager in Birmingham.

Government Grants – Covid 19 funding for infection control and furlough.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

17 Analysis of group net assets by fund

	Revaluation Reserve	Unrestricted Income	Restricted Income	Total
	£000	£000	£000	£000
Tangible assets	496	779	-	1,275
Current assets	-	4,500	-	4,500
Current liabilities	-	(1,610)	-	(1,610)
Long term liabilities	-	-	-	-
	496	3,669	-	4,165

18 Guarantees and other financial commitments

Operating leases – lessee
Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022		2021	
	Land and buildings	Other	Land and buildings	Other
	£000	£000	£000	£000
Within one year	227	22	224	15
In one to five years	341	24	537	22
In more than five years	2,554	-	2,581	-
	3,122	46	3,342	37

19 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022	2021
	£000	£000
Net income for the reporting period (as per the statement of financial activities)	607	395
Adjustments for:		
Depreciation charges	62	60
Interest paid	(1)	(1)
(Increase)/Decrease in debtors	(162)	689
Increase in creditors in one year	162	368
Net cash provided by operating activities	**668**	**1,511**

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2022

20 Analysis of net funds/debt

	1 April 2021 £000	Cash flow £000	31 March 2022 £000
Net cash			
Total cash and cash equivalents	3,222	641	3,863
	3,222	641	3,863
Debt			
Debts falling due within one year	-	-	-
Debts falling due after more than one year	-	-	-
	-	-	-
Net funds	3,222	641	3,863

21 Reconciliation of net cash flow to movement in net debt

	2022 £000	2021 £000
Increase in cash in the year	641	1,485
Cash outflow from decrease in debt	-	-
Movement in net debt for the year	641	1,485
Opening net cash	3,222	1,737
Closing net cash	3,863	3,222

22 Monies held as custodian

At 31 March 2022, the Charity, as custodian trustee, held £783,114 on behalf of service users in individual separate accounts at the Co-operative and Barclays bank.

AUTISM.WEST MIDLANDS

England & Wales - Charity number 517077

Accounts

autism.west midlands

Report and Financial Statements

Year ended 31 March 2021

Charity number: 517077

Company number: 1953344

autism.west midlands

Consolidated Financial Statements

Year ended 31 March 2021

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Charity Reference and Administrative Details

Year ended 31 March 2021

Charity registration number: 517077

Company registration number: 1953344

Board of Trustees

Philip Jordan #~ (Chair)
Gurdip Singh #
John Drozd #~
Glenys Jones
Ashok Roy
Joy Taylor #~
Ian Fellows #

\# Member of the Finance Committee
~ Member of Senior Staff Remuneration Committee

Senior Management

Chief Executive Officer	Philip Middlewood
Director of Finance and Resources (Deputy CEO and Company Secretary)	Jason Johnson
Operation Director	Carole Knowles
Head of HR and People Development	Serena Sanghera

Registered Office

Imperial Court, 10 Sovereign Road, Kings Norton Business Centre, Kings Norton, Birmingham, B30 3ES

Auditors

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

Solicitors

Bates Wells London LLP, 10 Queen Street Place, London EC4R 1BE

Bankers

Barclays Bank plc, 15 Colmore Row, Birmingham, B3 2BH
The Co-operative Bank plc, 118/120 Colmore Row, Birmingham, B3 3BA

Introduction by the Chief Executive

The past year has been extraordinarily challenging for everyone working in health and social care. The intensity of working throughout this period cannot be understated, from the enormous challenges of trying to source our own PPE at the beginning of the pandemic to supporting our staff, managers and the people we support through Covid 19 outbreaks in some of our homes.

What we have seen is the incredible efforts of our support staff in the face of some of the most worrying and fear inducing situations, especially early on when so little was understood about the virus and the risks posed to everyone. Staff were nothing short of amazing in their sense of duty and care to everyone that we support, putting their own health potentially in harm's way to ensure that our vulnerable residents and people we support were kept safe and well.

I doubt any of us will forget this last year, with everyone having been put through an experience they hope they will never have to experience again. It was with sadness that we lost Stephen Altoft who succumbed to Covid 19 at the very early stages of the pandemic. Stephen had lived at his home with us in Birmingham for over 30 years and it was a huge loss to his family, staff and other residents alike when he passed away in hospital in April 2020.

The senior team and managers all worked together to make sure we did everything to keep people as safe as possible, and if anything good has come out of this experience it is one of pulling the entire organisation together, reminding us all why we are doing what we do. The way we now operate and provide our support to people has changed in so many ways, from wearing masks and face shields and regular testing to reducing and risk assessing every day activities that would have been normal and with little thought prior to the pandemic. The people we support have adapted remarkably well, coping with huge restrictions on their daily living like so many of us.

The relatives and friends of the people we support have also been incredibly understanding and responsive, themselves coping with huge upheaval to how and when they can see their loved ones.

I thank each and every person that worked at our wonderful charity during this period – social care and community support is often forgotten but has shown an incredible spirit during this crisis and I for one am thankful to have been working alongside such dedicated and inspiring people as I do at Autism West Midlands.

Phil Middlewood
Chief Executive

Trustees' Annual Report (including Directors Report and Strategic Report)

Year ended 31 March 2021

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 (effective from 1 January 2019).

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charitable law. The trustees who have served during the year and since the year end can be seen on page 1 in the 'Charity Reference and Administrative Details'.

Objectives and activities

The objectives of the charity are for the public benefit to promote, maintain, improve and advance the education, development, health and welfare of autistic people and/or other related conditions.

To further the objectives we:

- Provide care homes, supported living and community based outreach for adults;
- Provide facilities, services and resources of all kinds including education, health, housing, employment, welfare and care, information, advice and other support services;
- Provide information, guidance, advice, training and support to families and carers;
- Provide information, guidance, advice, training and support to professionals working with autistic people;
- Alone, or with other organisations, seek to influence public opinion and make representations to and seek to influence governmental and other bodies and institutions regarding the reform, development and implementation of appropriate policies, legislation and regulations provided that all such activities shall be confined to those which an English and Welsh charity may properly undertake.

Our mission statement is:

To provide specialist support and advice to autistic people of all ages and their families, living in the West Midlands, enabling them to reach their full potential.

Our Values are:

- **We are passionate and committed** – doing the best we can for people and families
- **We are supportive** – making sure we look after one another, and respect others' views
- **We are creative and flexible** – finding the best solutions, innovating and embracing change
- **We are fair, transparent and open** – in all that we deal with and each other
- **We are specialists** - we understand autistic people and their families and put this understanding into practice.

Trustees' Annual Report (including Directors Report and Strategic Report)

Year ended 31 March 2021

Fundraising Practices

The small fundraising/marketing department help coordinate activities of our supporters and organise fundraising events. The charity does not use any professional fundraisers or commercial participators to carry out any fundraising activities.
We have followed the code of fundraising practice and have subscribed to the Fundraising Regulator's voluntary registration system.
All marketing is undertaken by the fundraising/marketing department to ensure that it is not unreasonably intrusive or persistent. Any direct marketing materials sent contain instructions to recipients about how someone can remove themselves from or limit further communication with the charity.

Public Benefit Statement

All of our charitable objectives promote the education, welfare and care of people with autism and those that care for them. These activities are undertaken to further the charitable purposes for the public benefit. The Trustees are confident that the charitable aims satisfy the principles of public benefit as defined in the Charities Act 2006.

The main activities of the Charity are:

- **Residential care and supported living – we operate six residential services across the West Midlands which provide residential care to 53 adults with autism. Three are in Birmingham, two in Solihull and one in Droitwich. We deliver community supported living and outreach across the Birmingham, Solihull and Sandwell areas and within Worcestershire and Shropshire to around 40 people in total.**

- **Community services – our range of support services includes: information resources and strategies, autism awareness sessions, family training, sibling workshops, parent support groups, family activities and events. Our employment and personal development service, Aspire, has over 15 years' experience of supporting autistic adults in employment, education and personal development.**

We remain the principal autism charity in the West Midlands and continue to provide specialist advice and support to people with autism and their families through a wide range of services.

Strategic Report

Achievement and performance

The Charity's 3 year strategy was launched just as the pandemic took hold of the UK. This inevitably meant that many of the specific objectives and targets were deprioritised as we understood and responded to the gravity of the situation.

As we move the next stage of the pandemic in the UK, our attention will turn again to some of the longer term aims and goals of our strategy, whilst continuing to prioritise safety and wellbeing of the people we support and our staff.

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2021

Achievement and performance (continued)

The five overall strategic goals are:

- Deliver outstanding specialist support for adults within our registered services, to enable people to live fulfilling lives
- Have a happy well trained, well supported and motivated workforce
- Develop transition pathways to support people through different stages in life
- Support children, families and adults that do not access statutory services to access support within their local community to build resilience, confidence and skills to actively participate in society
- Maintain financial strength through prudent resource management, sustainable growth and recognition by commissioners of the value our specialist support provision

Achievement and performance (continued)

For our community services, which includes family support, the year of Covid provided opportunities for us to secure funding from emergency Covid response funds, enabling us to meet the needs of more autistic children and their families. This was on top of being able to flexibly deliver our existing programmes. This is highlighted as follows:

Family Services

- West Midlands wide - we established a successful partnership with Barnardo's, (See, Hear, Respond service), supporting vulnerable children and young people during Covid-19. We received £40k funding in phase 1 July – December and £24k in phase 2 January – March
- Birmingham - we were successful in securing £10k from Birmingham's Covid-19 emergency fund which enabled us to fund the helpline and advice appointments for Birmingham families
- Birmingham - we were successful in securing £10k from The National Lottery Covid response fund which supported the helpline and group support for Birmingham families
- Solihull (Solar) – our service saw increased demand during the year which has continued. We have recently heard the Trust have set aside an additional funding for us (Covid response funding) for this year to cope with the increasing demand for our service.
- Sandwell - contract extended for 2021-22
- Birmingham – we transferred delivery to online for our workshops for teenagers (Teens Autism Confident). This is funded by the Department of Health and Social Care (Health and Wellbeing Fund) and Birmingham CCG (2019-22)
- Birmingham and Solihull Mental Health Trust (BSOL) commissioned us to provide online autism awareness training for their staff, delivered January – April
- Herefordshire and Worcestershire CCG commissioned us to provide online parent training on autism and anxiety, a number of dates to be delivered across 2021-22

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2021

Aspire

- Birmingham - our adults IAG service funded by Birmingham City Council continued online. The council have announced that contract (due to end in Oct 2021) will be extended.
- Birmingham Autism Confident (adult workshops) contract extension was secured for a further year and scope extended to cover people living in Solihull.
- Sandwell and Solihull Adult support groups continue on a rolling basis.
- Walsall Befriending is due to be recommissioned in 2021

Shropshire

- Shropshire Council Children and Family's contract was extended for a further two years (to 2023) with possibility for 2 further annual extensions.
- Shropshire council short breaks contract (teens summer programme) was secured for another year.
- Telford Hub – our subcontract to Telford and Wrekin CVS was extended for 2021-22
- Shropshire Outreach – during the pandemic the number of people supported to access their local community by our Shropshire team reduced as people isolated at home with their families; staff were redeployed into other AWM services. Since the end of the year support is back in place and referrals are growing.

Additional achievements include:

- Managed to keep the majority of our care homes and supported living settings free from Covid outbreaks throughout the period of the pandemic.
- Introduced mental health awareness training for managers and staff in a number of our services
- Introduced specialist staff counselling support for those that provide face to face and helpline, family and adult guidance and advice
- Supported several people to move into our care homes all of whom have settled in well, coping with the changes immediately imposed during Covid.
- Successfully recruited and inducted 83 new staff members across AWM services during the pandemic

- Continue to see reductions in our staff turnover, reduced well below the sector average.
- Increased net current assets by £428,000
- Embedded and utilised new IT software for remote working for head office and management staff

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2021

Financial review

The financial performance during the year to 31 March 2021 reflects continued improvement for the fifth year despite the challenging operating environment.

Net income increased by £703,000 (10%) to £7,667,000 (2020: £6,964,000). The income has increased from the previous year due to the additional supported living service provided in Worcestershire and Government grants relating to the pandemic.

The resources expended during the year to 31 March 2021 were £7,272,000 (2020: £6,547,000) an increase of £725,000, which was due the new supported living services in Worcestershire and additional spend on providing a safe service during the pandemic. Other increases were due to continued cost pressures associated with the National Living Wage and inflationary increases.

At 31 March 2021, the Charity, as custodian trustee, held £660,772 on behalf of service users in individual separate accounts at the Co-operative and Barclays bank.

Capital expenditure during the year was £27,000 (2020: £120,000). The expenditure was mainly due to the replacement of budgeted fixtures and fittings and some unbudgeted spend on IT to provide communication between the people we support and their families during lockdown.

At the 31 March 2021 the charity held cash balances of £3,222,000 (2020: £1,737,000).

Reserves
The Trustees have adopted a reserves policy which they consider appropriate to ensure the continued ability of the Charity to meet its objectives. No changes were made to the reserves policy during the year. The charity has free reserves equivalent to three months of total unrestricted resources expended. At 31 March 2021 the charity's unrestricted reserves amounted to £3,556,000 (2020: £3,161,000). The unrestricted reserves are allocated to general reserves of £3,056,000 (2020: £3,161,000) and designated reserves, made during the year, of £500,000 (2020: Nil). The total general unrestricted funds excluding tangible fixed assets of £1,309,000 are £1,747,000 (2020: £1,819,000).

Designated reserves are held for the purposes of purchasing a base for our Community services and Head Office staff. We currently rent premises for this purpose, which is due to expire in 2024.

Financial Risk
The largest risk to be identified is how the current economic climate has and will continue to impact on the social care sector. This includes the income streams and cost pressures from statutory bodies and other external regulatory services. The risk is managed through the budgeting process which identifies where project shortfalls may arise giving rise to scenario analysis, allowing the senior management team and trustees to have good quality information to make informed decisions.

Future Plans

The Charity will continue its efforts to adapt to the new situation as the pandemic progresses. As the situation moves to a new normalised approach of living with the virus we start again to focus on the future rather than just managed the current crisis. The new strategic plan to 2023 remains current and focuses efforts on providing high quality support to adults, children and families. The five strategic goals of the strategy remain pertinent as:

1. Deliver outstanding specialist support for adults within our registered services, to enable people to live fulfilling lives
2. Have a happy well trained, well supported and motivated workforce
3. Develop transition pathways to support people through different stages in life
4. Support children, families and adults that do not access statutory services to access support within their local community to build resilience, confidence and skills to actively participate in society
5. Maintain financial strength through prudent resource management, sustainable growth and recognition by commissioners of the value our specialist support provision

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2021

Structure, Governance and Management

Governing Document

The Charity is a charitable company limited by guarantee and was set up on 7 October 1985. It is governed by a Memorandum and Articles of Association. Its objects are to improve the conditions of life for persons who experience mental or physical impairments or disorders in the region of the West Midlands, in particular persons who have Autistic Spectrum Disorders, whether or not these conditions are associated with other disabilities, during the whole of their lives including their care, welfare, treatment, education, family and social interests. In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

Appointment of Trustees

Details of Trustees are listed on page 1. The Board of Trustees may fill vacancies arising during the year by appointing Trustees themselves but any Trustee so appointed shall retain their office only until the next Annual General Meeting when they shall be eligible for re-election. Otherwise, Trustees shall be appointed at a General Meeting by the members of autism.west midlands. Any appointments are made with due regard to the broad range of relevant skills required by the Board of Trustees and the specialist skills and experience offered by the applicant Trustee. No Trustee reclaimed any expenses from the Charity during the year.

Trustee Induction and Training

Each Trustee undertakes induction training which comprises visits to each service, induction meetings with all senior staff and service leaders, being issued with corporate policies and procedures and mentoring by an existing Trustee during the induction period. Individual Trustee training is undertaken by Trustees on a needs basis.

Organisation

The governing body of the Charity is the Board of Trustees which may have up to 12 members. The Board currently has 7 members and has met four times during the year. The Chief Executive and the other members of the senior management team attend all Trustee meetings. The Chief Executive is empowered by the Trustees to manage the day to day operations of the charity. The Board of Trustees has established two committees; a Finance Committee to consider more detailed financial information and oversee the risk processes, and a Remuneration Committee for the consideration and setting of pay for the senior management team.

Related Parties

The Charity is the sole member of SPARC Autism. The Charity also owns 100% of the issued share capital in autism.west midlands (sales) Limited and Autism Central Limited both of which have not traded during the year to 31 March 2021.

Statement of Trustees' Responsibilities

The Charity Trustees (who are also the directors of autism.west midlands for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
Company law requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable company and the group and the incoming resources and application of resources, including the net income or expenditure, of the group for the period. In preparing those financial statements, the Board of Trustees is required to:

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

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2021

Structure, Governance and Management (continued)

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Risk and Internal Control

The Board of Trustees has overall responsibility for ensuring that the Charity has appropriate systems of controls, financial and otherwise. It is also responsible for keeping proper accounting records which 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. It is 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 and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- an annual budget approved by the Board of Trustees;
- regular consideration by the Board of Trustees of financial results, forecasts, variances from budget and non-financial performance indicators;
- delegation of authority and segregation of duties;
- identification and management of risks.

The Board of Trustees has a formal risk management process to assess business risks and implement risk management strategies and this is managed by the Finance Committee. This involved identifying the types of risks the Charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks.

Employees and Volunteers

Autism West Midlands has a Senior Staff Remuneration Committee chaired by the Chair with two additional Trustees and is attended by the CEO. Each year it reviews the salaries of senior management which are benchmarked against the market sector along with the complexity of the role following consideration of the financial position of the charity.

The Charity's policy is to consult and discuss with employees, through the employee forum and at meetings, matters likely to affect employees' interest. Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

The charity recognises the significant contribution that our 5 volunteers bring to the work that Autism West Midlands does. Volunteers have been instrumental in supplementing paid outreach support workers in some of our service with adults or children with Autism. These include befriending, mentoring, administration and support groups. We are really grateful for their help and commitment in delivering our vital services.

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2021

Structure, Governance and Management (continued)

Disabled persons

It is company policy to give full and fair consideration to applications for employment made by disabled persons, having regard to the particular abilities and aptitudes of each applicant and to the requirements of vacant posts available. Employees who become disabled in service are retained where possible either in their own or more suitable posts.

Disclosure of information to auditors

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

Auditors

During the year Michael Kay and Company Limited were taken over by Haines Watts Birmingham LLP. The trustees resolved to remain with Haines Watts Birmingham LLP during the year. In accordance with the company's articles a resolution proposing that Haines Watts Birmingham LLP be re-appointed as auditors of the company will be put to the Annual General Meeting.

This report was approved by the Board of Trustees on 28th September 2021.

Philip Jordan
Chair of Trustees

AUDITORS' REPORT TO THE MEMBERS OF autism.west midlands

Opinion

We have audited the financial statements of autism.west midlands (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheets, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 affairs of the group and of the parent charitable company's affairs as at 31 March 2021, and of the group's 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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 group and parent 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 group's and parent 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.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the entity's activities, funders, suppliers and wider economy. The Trustees' view on the impact of COVID-19 is disclosed in the Report of the Trustees.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, 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.

AUDITORS' REPORT TO THE MEMBERS OF autism.west midlands (continued)

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual 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 by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustee' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the charitable parent 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 group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

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

AUDITORS' REPORT TO THE MEMBERS OF autism.west midlands

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

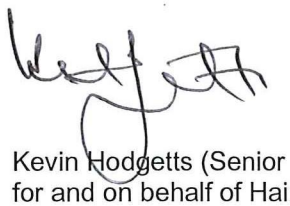
- making enquires of management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;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

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

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

Use of report

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



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

28 September 2021

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
Including a consolidated Income and Expenditure Account
Year ended 31 March 2021

INCOMING RESOURCES	Notes	Unrestricted funds	Restricted funds	Total 2021	Total 2020
		£000	£000	£000	£000
Income					
Donations and legacies	2	52	-	52	78
Charitable activities	3	7,195	415	7610	6,882
Other trading activities	4	4	-	4	2
Investment income		1	-	1	2
Other Income	5	-	-	-	-
Total income		7,252	415	7,667	6,964
Expenditure on:					
Raising funds		(22)	-	(22)	(25)
Charitable activities	6	(6835)	(415)	(7,250)	(6,522)
Total Expenditure		(6,857)	(415)	(7,272)	(6,547)
Net income for the year	8	395	-	395	417
Other recognised gains and losses					
Revaluation of tangible fixed asset		-	-	-	-
Net movement in funds	17	395	-	395	417
Total funds brought forward	17	3,161	2	3,163	2,746
Total funds carried forward	17	**3,556**	**2**	**3,558**	**3,163**

All income and expenditure derive from continuing activities. The statement of financial activities includes all gains and losses recognised during the year.

The Statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 17 to 23 form part of these financial statements.

CONSOLIDATED CHARITY BALANCE SHEET

Year ended 31 March 2021

	Notes	Group 2021	Group 2020	Company 2021	Company 2020
		£000	£000	£000	£000
Fixed assets					
Tangible assets	13	1,309	1,342	1,309	1,342
Investments	14	-	-	-	-
		1,309	1,342	1,309	1,342
Current assets					
Debtors	15	474	1,163	447	1,145
Cash at bank and in hand		3,222	1,737	3,210	1,715
		3,696	2,900	3,657	2,860
Creditors: (amounts falling due within one year)	16	(1,447)	(1,079)	(1,431)	(1,067)
Net current assets		2,249	1,821	2,226	1,793
Total assets less current liabilities		3,558	3,163	3,535	3,135
Creditors: amounts falling due after more than one year		-	-	-	-
Net assets		**3,558**	**3,163**	**3,535**	**3,135**
Charity Funds:					
Restricted income funds	17	2	2	2	2
Unrestricted funds – General	17	2,560	2,665	2,537	2,637
Unrestricted funds – Designated	17	500	-	500	-
Revaluation reserve	17	496	496	496	496
Total funds		3,558	3,163	3,535	3,135

The financial statements were approved and authorised for issue by the Board of Trustees on 28th September 2021.

Signed on behalf of the Board of Trustees

Philip Jordan
Chair of Trustees

The notes on pages 17 to 28 form part of these financial statements.
Company registration number: 1953344

STATEMENT OF CONSOLIDATED CASH FLOWS

Year ended 31 March 2021

	Note	2021		2020	
		£000	£000	£000	£000
Net cash inflow from operating activities	20	1,511		207	
Interest paid		-		-	
Net cash flow from operating activities			1,511		207
Cash flow from investing activities					
Interest received		1		2	
Receipts from sales of tangible fixed assets		-		-	
Payments to acquire tangible fixed assets		(27)		(120)	
Net cash outflow from investing activities			(26)		(118)
Cash flow from financing activities					
Repayment of long term loans		-		(75)	
Net Cash outflow from financing activities			-		(75)
Net increase in cash and Cash equivalents	21		1,485		14
Cash and Cash equivalents at the beginning of the year			1,737		1,723
Cash and Cash equivalents at the end of the year			3,222		1,737

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

1 Summary of significant accounting policies

a) General information and basis of preparation

Autism.west midlands is a company limited by guarantee in England. The liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the Company in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member. The address of the registered office is given in the charity information on page 1 of the financial statements. The nature of the charity's operations and principal activities are to promote, maintain, improve and advance the education, development, health and welfare of people with autism and/or other related conditions.

The Charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £000.

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

The financial statements consolidate the results of the Charity and its wholly owned subsidiary undertakings SPARC Autism, Autism Central Limited and autism.west midlands (sales) Limited on a line by line basis. No separate Statement of Financial Activities and income and expenditure account for the Charity has been prepared for the parent company as permitted by Section 408 of the Companies Act 2006.

b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Investment income and gains are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

1 Summary of significant accounting policies (continued)

c) Income recognition

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in the income at their fair value when their economic value is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included on the financial statements for volunteer time in line with the SORP (FRS102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt or if the costs to undertake such valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when received and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in the exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

1 Summary of significant accounting policies (continued)

d) Expenditure recognition

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

- Costs of raising funds include the cost of fundraising and the costs of commercial trading from the sale of autism merchandise.
- Expenditure on charitable activities includes residential care, supported living, community services and their associated direct and indirect support costs.
- Other expenditure represents those items not falling into the categories above.

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

e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in the support of expenditure on the objectives of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Overheads have been allocated on a basis of staff time.

Fund-raising cost are those incurred in seeking voluntary contributions and do not include the cost of disseminating information support of the charitable activities.

The analysis of these costs is included in note 7.

f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold buildings	2%
Long leasehold buildings	over the term of the lease
Motor vehicles	3 years
Fixtures, fittings & computer equipment	3 to 5 years

Freehold and leased properties are stated at deemed cost. The charity has taken advantage of the option provided by FRS102 to restate freehold and leasehold properties at deemed cost at 1st April 2015 being the fair value at the date of transition to SORP (FRS102). The basis for determining fair value is disclosed in more detail in note 13 to the accounts.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

1 **Summary of significant accounting policies (continued)**

g) **Investments**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.
Investments in subsidiaries are measured at cost less impairment.
Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with maturity of less than one year.

h) **Debtors and creditors receivable / payable within one year**

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

i) **Loans and borrowings**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

j) **Impairment**

Assets not measured at fair value are reviewed for any indication that the assets may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit and loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

k) **Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

l) **Operating leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

m) **Employee benefits and pensions**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for the service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

n) **Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

1 Summary of significant accounting policies (continued)

o) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The impact of COVID-19

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

p) Judgements and key sources of estimation uncertainty

The trustees are required to make judgements, estimates and assumptions in application of the charity's accounting policies that have significant effect on the amounts recognised in the financial statements. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

2 Income from donations and legacies

	2021 £000	2020 £000
Gifts	44	76
Charitable Trusts	8	2
	52	78

Income from donations and legacies was £52,000 (2020: £78,000) of which nil (2020: £2,000) was attributable to restricted and £52,000 (2020: £76,000) was attributable to unrestricted.

3 Income from charitable activities

	Unrestricted Funds 2021 £000	Restricted Funds 2021 £000	Total 2021 £000	Total 2020 £000
Local Authorities	5,149	225	5,374	6,296
Health, Trusts and Users	2,046	190	2,236	586
	7,195	415	7,610	6,882

Income from charitable activities attributable to unrestricted funds was £7,195,000 (2020: £6,604,000) and restricted funds £415,000 (2020: £278,000).

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

4 Income from other trading activities

	Total 2021 £000	Total 2020 £000
Trading shop	4	2
Fundraising events	-	-
	4	2

All income from other trading activities for both 2020 and 2021 was unrestricted.

5 Other Income

	Total 2021 £000	Total 2020 £000
Other	-	-
	-	-

6 Analysis of expenditure on charitable activities

	Direct Costs £000	Support Costs £000	Total 2021 £000	Total 2020 £000
Autism Services	6,661	629	7,250	6,522

£6,835,000 (2020: £6,237,000) of the above costs were attributable to unrestricted funds and £415,000 (2020: £285,000) were attributable to restricted funds.

7 Allocation of support costs

	Raising Funds £000	Expenditure on Charitable activities Autism Services £000	Total £000
Management	3	322	325
HR	1	115	116
IT	–	29	29
Finance	1	156	157
Governance	–	7	7
	5	629	634

Governance costs comprise £7,000 audit fees (2020: £7,000).
Support costs are allocated to each of the activities based on staff time.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

8 Net Income for the year

	2021	2020
This is stated after charging:	£000	£000
Auditors' remuneration (including expenses):		
Audit fee	7	7
Depreciation	60	49
Operating lease rentals		
- Land and Buildings	255	247
- Vehicles and equipment	33	59

9 Trustees' and key management personnel remuneration and expenses

The Charity Trustees neither received nor waived any remuneration from employment with the Charity or its subsidiaries in the year (2020: £nil). SPARC Autism, a subsidiary of autism.west midlands incurred no clinical fees which were payable to trustees in the course of normal charitable activities (2020: £10,280). No Charity Trustee received payment for professional or other services supplied to the charity.

The total amount of employee benefits received by key management personnel is £268,797 (2020: £186,724). Key management personnel comprises the Chief Executive Officer, Director of Finance and Resources, Directors of Operations (new post part way through the year 2019/20) and Head of HR and People Development (post elevated to key management personnel in 2020/21).

The trustees did not have any expenses reimbursed during the year (2020: £nil)

10 Staff costs and employee benefits

	2021	2020
	£000	£000
Wages and salaries	4,523	4,113
Social Security costs	339	295
Pension Costs	116	78
	4,978	4,486

The average monthly numbers of employees and full time equivalent (FTE) during the year was as follows:

	2021		2020	
	Number	FTE	Number	FTE
Raising funds	1	1	1	1
Resources employed on charitable activities	278	226	266	214
Governance	2	2	2	2
	281	229	269	217

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	2021 Number	2020 Number
£90,000-£100,000	1	1
£60,000-£70,000	1	1

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

11 Related party transactions

SPARC Autism (company number 8414424) was formed in February 2013 to provide specialist adult autism diagnostic and assessment services for the West Midlands. SPARC Autism is a registered charity (charity number 1160495) limited by guarantee. SPARC Autism is currently working with four West Midlands Local Authorities and charges a standard fee for each assessment.
Two of the Trustees of autism.west midlands (Gurdip Singh and Dr Ashok Roy) are also Directors of SPARC Autism. SPARC Autism paid autism.west midlands £20,100 for administration and support costs. £16,868 was outstanding at the end of the year.

12 Corporation Taxation

The charity and its subsidiaries are exempt from tax on income and gains falling within section 505 of the taxes Act 1988 or section 252 of the Taxation of Chargeable Gain Act 1992 to the extent that these are applied to its charitable objectives.

13 Tangible fixed assets (Company and Group)

	Land and buildings	Motor vehicles	Furniture, fixtures and fittings	Total
Cost	£000	£000	£000	£000
At 1 April 2020	1,245	13	1,211	2,469
Additions for year	-	-	27	27
Disposals	-	-	-	-
At 31 March 2021	1,245	13	1,238	2,496
Depreciation				
At 1 April 2020	26	13	1,088	1,127
Charge for year	12	-	48	60
Elimination on disposal	-	-	-	-
At 31 March 2021	38	13	1,136	1,187
Net book value				
At 31 March 2021	1,207	-	102	1,309
At 31 March 2020	1,219	-	123	1,342

The closing net book value includes fixed assets used for direct charitable purposes in the sum of £1,309,000 (2020: £1,342,000).

Land and buildings at deemed cost is analysed as follows:	2021	2020
	£000	£000
Freehold	245	245
Long leasehold	1,000	1,000
	1,245	1,245

On a historical cost basis freehold land and buildings would be included at £90,000 (2020: £90,000) and long leasehold land and buildings would be included at £659,000 (2020: £659,000).
Fair value of the freehold and long leasehold properties were appraised by firms of independent Chartered Surveyors, Gardiner Boffey Surveyors Limited – RICS and Jones Lang Lasalle, inc. – MRICS, respectively.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

14 Fixed asset investments

The investment represents 100 ordinary shares of £1 in autism.west midlands (sales) Limited (Company number: 04848679) and 1 ordinary share of £1 each in Autism Central Limited (Company number: 07346409). Both companies are wholly owned subsidiaries which have been dormant since incorporation.

15 Debtors: amounts falling due within one year

	Group		Company	
	2021	**2020**	**2021**	**2020**
	£000	£000	£000	£000
Trade debtors	361	1,097	318	1,072
Amounts due from subsidiary undertakings	-	-	17	8
Prepayments and accrued income	113	66	112	65
Other debtors	-	-	-	-
	474	1,163	447	1,145

16 Creditors: amounts falling due within one year

	Group		Company	
	2021	**2020**	**2021**	**2020**
	£000	£000	£000	£000
Trade Creditors	201	209	186	198
Other taxation and social security	-	70	-	70
Accruals and deferred income	951	548	950	547
Other Creditors	295	252	295	252
	1,447	1,079	1,431	1,067

Included in Accruals and deferred income is deferred income, for the Group and Company, as follows: Brought Forward £76,000, Released £43,000, Deferred in the year £376,000, Carried Forward £409,000. This relates to income received in advance of service delivery where performance related conditions have not been fulfilled at the year end.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

17 Total Funds

Unrestricted funds - Group

	2020	Income	Expenditure	Transfer	2021
	£000	£000	£000	£000	£000
General Funds	2,665	7,252	6,857	(500)	2,560
Designated Funds	-	-	-	500	500
Revaluation Reserve	496	-	-	-	496
	3,161	7,252	6,857	-	3,556

Restricted funds - Group

	Balance at 1 April 2020	Income	Expenditure	Balance at 31 March 2021
	£000	£000	£000	£000
Birmingham and Solihull Mental Health Trust	-	16	(16)	-
Shropshire Council	-	105	(105)	-
Sandwell Borough Council	-	37	(37)	-
Solihull Primary Care Trust	-	6	(6)	-
Sandwell Primary Care Trust	-	11	(11)	-
Walsall County Council	-	43	(43)	-
Birmingham City Council	-	40	(40)	-
Telford and Wrekin CVS	-	18	(18)	-
Solihull mental Health Trust	-	65	(65)	-
Department of Health and Social Care	-	9	(9)	-
Department of Education	-	65	(65)	-
Screwfix Foundation	2	-	-	2
	2	415	(415)	2

The restricted funds represent income that may be expended only on the restricted uses described by the donor. More detail is given below in respect of the larger and new restricted funds that existed during the year.

Sandwell Borough Council – Family outreach worker for Sandwell to support families with children on the Autism Spectrum. Short breaks project in Sandwell for young people with Autism Spectrum Disorders.

Shropshire Council – Specialist activities for children and young people with Autism aged 0 – 18 years. Autism Development Co-ordinators delivering training and development support for children, parents, carers and professionals in Shropshire.

Walsall County Council – Befriending service for adults with autism in Walsall.

Birmingham City Council – Adult pre and post support in Birmingham

Solihull Trust – Autism specific family support for emotional health and wellbeing services and training for professionals

Department of Health and Social Care – Workshops for teenager in Birmingham

Department of Education – Emergency support for Autistic children (distributed by Barnard's)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

18 Analysis of group net assets by fund

	Revaluation Reserve	Unrestricted Income	Restricted Income	Total
	£000	£000	£000	£000
Tangible assets	496	813	-	1,342
Current assets	-	3,694	2	2,900
Current liabilities	-	(1,447)	-	(1,079)
Long term liabilities	-	-	-	-
	496	3,060	2	3,558

19 Guarantees and other financial commitments

Operating leases – lessee
Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021		2020	
	Land and buildings	Other	Land and buildings	Other
	£000	£000	£000	£000
Expiring				
Within one year	-	-	45	1
In two to five years	626	37	330	46
In more than five years	2,716	-	2,970	6
	3,342	37	3,345	53

20 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021	2020
	£000	£000
Net income for the reporting period (as per the statement of financial activities)	395	417
Adjustments for:		
Depreciation charges	60	49
Interest paid	(1)	(2)
Shirley loan forgiven	-	-
(Increase)/Decrease in debtors	689	(495)
Increase in creditors in one year	368	238
Net cash provided by operating activities	**1,511**	**207**

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

21 Analysis of net funds/debt

	1 April 2020 £000	Cash flow £000	31 March 2020 £000
Net cash			
Total cash and cash equivalents	1,737	1,485	3,222
	1,737	1,485	3,222
Debt			
Debts falling due within one year	-	-	-
Debts falling due after more than one year	-	-	-
	-	-	-
Net funds	1,737	1,485	3,222

22 Reconciliation of net cash flow to movement in net debt

	2021 £000	2020 £000
Increase in cash in the year	1,485	14
Cash outflow from decrease in debt	-	75
Movement in net debt for the year	1,485	89
Opening net cash	1,737	1,648
Closing net cash	3,222	1,737

23 Monies held as custodian

At 31 March 2021, the Charity, as custodian trustee, held £660,772 on behalf of service users in individual separate accounts at the Co-operative and Barclays bank.