

Company registration number: 02098193
Charity registration number: 518591

Autism Plus Limited
Annual Report and Financial Statements
Year ended 31 March 2021



Autism Plus Limited

Annual Report and Financial Statements

Year ended 31 March 2021

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Autism Plus Limited

Report of the Trustees for the year ended 31 March 2021

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

Reference and Administration Details

Charity registration number: 518591

Company registration number: 02098193

Directors and Trustees: C D Lindsay (Chairman)
C Allen
P J Briggs
H C Carroll (resigned 15 December 2020)
S Fletcher
V J Lindsay
I D Oldroyd
P Price
P F Tyerman (appointed 9 November 2020)

Chief Executive: P Bartey

Other Senior Staff: J Wilcock Managing Director
T Todd Director of Finance & Resources

Registered Office: Exchange Brewery
2 Bridge Street
Sheffield
S3 8NS

Bankers: Santander UK PLC
1st Floor Telegraph House
High Street
Sheffield
S1 2AN

Auditors: Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

Solicitors: Hempsons Limited
The Exchange
Station Parade
Harrogate
HG1 1TS

Autism Plus Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

Chairman' Report

This year saw continuing, extended austerity measures affecting the charity being exacerbated by the full onset of the pandemic, which led to enforced closure of day services, retail shops and enterprises. The Prime Minister's commitment to "fix social care" this year has not yet materialised and the government rhetoric on this subject appears to focus almost entirely around a cap on housing assets facing the elderly who require social care. Despite direct lobbying of Ministers by our Chief Executive, along with more general lobbying by the sector in general, the government remains silent on matters relating to adult social care for disabled people.

The social care sector across the UK is experiencing the loss of large numbers of front-line care workers many of whom are leaving to join other sectors where the average (median) pay rate is £12.50 per hour. Our staff are required to be expertly trained in a broad range of neuro-diverse conditions and in supporting people with complex needs who can often be violent. This is a far more difficult job compared to support workers for the elderly. Indeed, nurses in the NHS are paid much higher rates of between £13-£15 per hour. Unless the government increases funding to enable appropriate remuneration we will continue to struggle to recruit and retain essential staff.

For the moment, we have no option but to use some agency staff to plug gaps in cover despite this incurring higher costs to the organisation. However, even the agencies are now experiencing a shortage of staff interested in working in social care. All the above issues are evidence of the cracks appearing nationally in the social care system.

We have seen evidence to suggest many social care providers across the UK are handing back contracts either because they are unable to find and retain front line staff or because the contracts are below cost. In our own case, there are a few local authorities who are refusing annual uplifts to cover the increase in the National Living Wage, let alone increases in inflation.

In common with all providers, we are having to do more with less and so we are forced to continue with restructuring measures to ensure we can release more resources to the front-line services.

In addition to the challenges detailed above, we have also had to cope with the effects of the pandemic and with the enforced restrictions placed on our services as a result. Overall, due to the efforts of the CEO, the senior team and all the staff, we have steered a difficult but successful course through the worst of it - thus far. Notwithstanding the latest variant, let us hope the worst of the pandemic is behind us now as we are seeing large numbers of the population fully vaccinated.

In consequence of the difficulties we have faced, we made a further operational loss this year. However, our financial position has improved as a result of efficiency measures and restructuring of assets. For the future, we have further efficiency options open to us in the anticipation that no further sector support will be available from government.

Once again, I would like to pay tribute to my colleagues on the board, the Chief Executive, the senior team and all the staff for their tireless efforts during an exceptionally challenging year.



Charles Lindsay
Chairman
Autism Plus

Date: 16 December 2021

Autism Plus Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

Strategic report

The trustees present their report together with the financial statements for the year ended 31 March 2021.

Organisation

The charity's principle activity during the year continued to be the provision of residential and day care services for autistic adults. It also provides Social Enterprise initiatives, care in the community, and generally acts as a first line of support to anyone affected by Autistic Spectrum disorders (ASD), complex and neuro diverse conditions.

Objects of the charity

The charity seeks to be the centre of excellence dedicated to addressing the individual needs of those affected by ASD, complex and neuro diverse conditions. Going forward the Charity is looking to provide help and support for all those with neuro diverse conditions and related disabilities, in addition to ASD.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. The trustees embrace the Charity Governance Code and ensure that all trustees are committed to the charity cause because they want to assist the charity to deliver its purpose and mission effectively for public benefit. We recognise that meeting the charity's stated public benefit is an on-going requirement. All trustees fully understand their roles and legal responsibilities and in particular they have read and understand the Commission's guidance contained in the 'Essential Trustee (CC3)'. The trustees are committed to good governance and want to actively contribute to the charity's continuous improvement.

Structure, governance and management

Governing document

Autism Plus Limited is a charitable company ("the Charity") limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

Under the requirements of the Memorandum and Articles of Association, one third of the trustees retire from office by rotation, and being eligible offer themselves for re-election. Re-election will be at the next Annual General Meeting.

Delegation of duties

The trustees have delegated the management of the organisation to the Senior Management Team via the Chief Executive Officer. The trustees and the Senior Management Team meet on a quarterly basis in terms of the formal board meetings. Interim meetings are held on a monthly basis and the Trustees are engaged and involved in strategic planning via a series of Away Day activities. The Senior Management Team meets on a monthly basis.

The board accepts collective responsibility for ensuring that the charity has a clear and relevant set of aims and a strategy for achieving them. Strategy is reviewed on an annual basis and the charity works to a three year rolling business plan containing key actions and risk analysis. The board ensures the charity's aims and values are reflected in all of its work and the ethos and culture of the charity underpins the delivery of all its activities.

Autism Plus Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

Reserves policy

The Board of Trustees reviewed the accounts and are satisfied the charity has sufficient resources in place for the forthcoming financial year, £3,461,784 (2020: £3,620,490). £2,995,366 (2020: £3,181,638) of which relates to unrestricted reserves.

The charity's substantial reserves are largely represented by the sale of a number of properties and other fixed assets. The charity now has a stronger balance between liquid reserves and fixed property and other assets. Risk is reviewed on a regular basis and some allowance is made in the charity's forecasts, projections and negotiated facilities. Should material unexpected demands and liabilities arise, the trustees consider that the liquid reserve fund would provide sufficient funds to meet the level of anticipated risk. The Charity made a decision in 2018 to convert seven of their residential properties into six supported living homes and one home to remain as a residential home, by way of sale and leaseback. Civitas purchased the freehold interest in the properties and has granted the lease to Falcon Housing Association and Autism Plus will continue to provide care and support for the residents and tenants at the seven properties. The charity also owns outright two office buildings with a collective value of £2m in market value.

The organisation plans to hold a percentage of liquid reserves equivalent to a percentage of its annual expenditure, to cover any eventuality and enable it to continue trading for a period. The board are considering investing the agreed amount into a higher interest account, where funds would be readily available.

Investment policy

The Board of Trustees has the power to invest any Charity monies, surplus to current requirements, in whatever investments, securities or properties as may be thought fit (Memorandum & Articles of Association – section 3, sub section m). There are no restrictions on this power.

During the year, all free funds (unrestricted funds) are invested in a Santander Corporate Bonus Account. This allows daily transactions of funds to and from the current account for use as daily working capital with much improved cash flow management as a result. There is a small risk attached to the investment but the board is of the opinion that it is worth taking to enable all Charity's free funds to be invested at a higher rate of interest than that normally available for immediately accessible cash.

Trustees legal duties and focus

All the trustees understand their legal duties as set out in the Essential Trustee Guide and where appropriate the trustees take legal and other professional advice. The board ensures its decision making processes are informed, rigorous and timely, and that effective delegation, control and risk assessments systems are reviewed and monitored.

The trustees understand the distinction between governance and management and have taken appropriate steps to ensure the two positions are not confused. The trustees offer strong leadership and challenge with integrity, openness and accountability. Organisational plans and risk management plans are reviewed regularly with the Senior Management Team and appropriate actions approved to ensure the stability and continuity of the Charity in line with its mission, objects and strategy.

The board is therefore clear that its main focus is on strategy, performance and assurance, rather than on operational matters and reflects this understanding in terms of what is delegated.

The trustees have also appointed an independent company to conduct audits and mock inspections of its care functions and services. This adds independent rigour and value to the internal auditing conducted by key staff. The board is aware of the key financial and non-financial risks it needs to monitor and manage.

Autism Plus Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

Insurance effected for trustees and officers

Professional indemnity insurance has been taken out by Autism Plus Limited on behalf of its trustees and officers.

Disabled employees

Applications for employment by disabled persons are given full and fair consideration for all vacancies in accordance with applicant's particular aptitude and abilities. In the event of employees becoming disabled, every effort is made to retain and make reasonable adjustments to the workplace in order that their employment with Autism Plus may continue.

Trustees – appointment, induction and training

For the purposes of company law, the Trustees of the charity are shown in the Legal and Administrative details. All trustees listed served throughout the year except where stated.

No trustee had, during or at the end of the year, a material interest in any contract which was significant in relation to the Charity's business.

Trustees are recruited by advertising and word of mouth.

Trustees have an induction/training day, receive a copy of the "Good Trustee Guide" and are involved in regular strategic away days.

Strategic Report

Charity Risk Assessment and management policy

The Board has conducted its own review of the major risks and has determined what mitigation is required to limit them to acceptable levels. The detail has been recorded in a strategic level document, the "Risk Strategy".

The Risk Strategy is reviewed on a monthly basis by the Senior Management Team, and quarterly by the Board, who sign the Risk Strategy document when approved.

The Risk Strategy examines different aspects of the business and is an evolving and working document.

Action Plans are drawn up as necessary, and a lead officer is appointed by the Senior Management Team to lead on each area of risk identified.

The Charity has updated its risk registers during 2020/21. The following risks have been identified as the key risks the Charity faces:

UK austerity measures have resulted in a significant number of providers exiting the market or no longer being financially viable. However, demand continues to increase apace and Autism Plus is managing to increase its business via organic increases in referrals and through development opportunities arising on the Transforming Care Programme. Many councils nationwide have experienced providers handing back underfunded contracts due to unacceptable low fee levels. Others have handed back contracts because they cannot recruit the staff to cover them. These two factors remain a risk due to the continued austerity measures and the under funding of social care by central government.

The UK government has so far taken no action to address the national crisis in social care that has arisen due to years of underfunding by successive governments. Social care workers feel undervalued by the state, resulting in many leaving the profession for better paid work. Agency costs have increased on a national scale due to a chronic shortage of agency workers. Our agency costs increased during the current year as we continue to struggle to recruit front line care staff.

Autism Plus Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

Charity Risk Assessment and management policy (continued)

In March 2020, the development of new services was put on hold due to Covid -19 as we focussed on measures to protect existing service users and staff. This strategy has helped us to keep the virus at bay when some other providers have sadly suffered losses.

The charity will continue to build upon the success of its social enterprises established across the region and is committed to its Employment Services programme and external training initiative.

Key performance indicators

The Trustees of Autism Plus Limited review key performance indicators (KPI) to measure certain key areas of the services as follows:

Non-Financial KPIs

Staff Satisfaction Survey – A staff survey was sent to all staff to complete requesting their opinion in many areas of the organisation including management, training, salaries etc.

| | No of Responses | No of Staff (approx) | % who completed |
|---------|---------------------------------------|----------------------|-----------------|
| 2016/17 | 122 | 400 | 30.5% |
| 2017/18 | 98 | 420 | 23.3% |
| 2018/19 | Survey commenced only in May 2019 | | |
| 2019/20 | 61 | 429 | 14.3% |
| 2020/21 | Survey to be completed during 2021/22 | | |

We are analysing the results through the new communication group which consists of representation across the whole organisation. An action plan is being drafted aligned to the feedback.

Volunteers – The charity relies on volunteers in certain areas of the organisation, with the key area being working within our 3 charity shops. We are looking at ways to increase the number of volunteers to all areas of the organisation going forward.

| 2020/21 | 2019/20 | 2018/19 | 2017/18 |
|---------|---------|---------|---------|
| 46 | 43 | 32 | 60 |

| | | | | |
|---------------------------------|----------------|----------------|----------------|----------------|
| Staff attrition levels – | 2020/21 | 2019/20 | 2018/19 | 2017/18 |
| | 28.01% | 25.2% | 30.4% | 31.8% |

Residential Bed Occupancy Levels – Reviewed to regularly monitor any voids and calculated as a percentage of occupied beds. There remains high interest in the residential service from Commissioning Authorities.

| | 2020/21 | 2019/20 |
|------------------------|---------|---------|
| Total residential beds | 18 | 18 |
| No of voids | 0 | 1 |
| Total occupied (%) | 100% | 94.5% |

Supported Living Levels – We have Supported Living services Yorkshire wide. New services are emerging through the Transforming Care Agenda.

| | 2020/21 | 2019/20 |
|-----------------------------|---------|---------|
| Total supported living beds | 50 | 50 |
| No of voids | 3 | 2 |
| Total occupied (%) | 94% | 96% |

Autism Plus Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

CQC Ratings – The charity's main regulator for the care services is the Care Quality Commission and all registered services are inspected regularly. We also carry out additional regular inspections from private independent inspectors to ensure we are providing care in all our services at the highest levels and in-line with CQC requirements.

In 2019/20 all services were inspected and rated "good". This service was the new supported living service that replaced the 7 residential groups homes. (2017/18: 10 inspected and rated "good"). Thorne House recent inspection was a mixture of 'good' and 'outstanding'.

Once a service achieves all good ratings they are not then inspected for a further 12 - 18 months. Since our last inspection we have changed our registration from residential to supported living with the only remaining residential homes being Thorne House and Rusholme. We have registered our Hull services and our North Yorkshire services as separate locations which means that going forward they will be inspected separately. The North Yorkshire service currently 'requires improvement' which is a priority of Senior Management to resolve. We have consistently achieved 'good' CQC ratings for all of our services.

Financial KPIs

| | | |
|-------------------------|----------------|----------------|
| Revenue Growth – | 2020/21 | 2019/20 |
| | 1.4% | (23.4%) |

Gross Profit Margin (GPM)/Net Profit Margin (NPM) –

| | | |
|---|----------------|----------------|
| | 2020/21 | 2019/20 |
| Net income/(expenditure) before transfers | (6.7%) | (5.1%) |
| Net movement in funds | (1.5%) | (5.1%) |

Current Ratio -

| | |
|----------------|----------------|
| 2020/21 | 2019/20 |
| 1.9 times | 1.8 times |

Going concern

The trustees believe it is appropriate to prepare these financial statements on a going concern basis. The trustees have taken note of the guidance issued by the Financial Reporting Council on Going Concern Assessments in determining that this is the appropriate basis of preparation of the financial statements and have considered a number of factors. The trustees have prepared forecasts covering the period to March 2023. The uncertainty as to the future impact on the Charity of the on-going COVID-19 pandemic has been considered as part of these forecasts.

In reaching the going concern conclusion, the trustees have considered positive indications of financial stability such as the level of cash and investment resources and the financial performance forecast. The trustees have noted that there does remain uncertainty over the continuing impact of COVID-19. However, based on the experience of the COVID-19 impact to date and the strength of the available resources, the trustees have concluded that these circumstances do not represent a material uncertainty which could cast significant doubt on the Charity's ability to continue as a going concern.

The Charity meets its day-to-day working capital requirements and, following the completion of the sales of properties in the financial year ended 31 March 2019, has unrestricted cash and investment reserves available. The current economic conditions continue to create uncertainty over both the level of demand for the Charity's services and the availability of bank finance if required in the future. However, the Charity's forecasts and projections, taking account of reasonably possible changes in the nature and level of activities, show that the Charity is expected to operate within its current facilities for the foreseeable future. Sensitivities have been applied to the forecast to consider potential future scenarios, including reduction in revenue and increases in costs, and the Charity is forecast to remain with its existing resources in each of the reasonable sensitivities considered.

Autism Plus Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

Going concern (continued)

After making enquiries and reviewing the cash flow forecasts to March 2023, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future, being a period of at least 12 months following the approval of these financial statements. The Charity therefore continues to adopt the going concern basis in preparing the financial statements.

Fundraising income

In the year donations and legacies amounted to £41,533 (2020: £83,902). The Charity Shop trading resulted in a deficit of £139,336 (2020 surplus of £14,541) due to the fact that COVID-19 restrictions resulted in an enforced closure of the shops in the year.

The organisation raised £41,533 of funds during the year – these funds were raised at nil cost to the organisation. The charity has engaged positively with the Funding Regulators Scheme and fully supports its aims and principles.

Fundraising policy

It is our aim to provide the best possible donor experience and deliver the highest possible standards of donor care at all times. We are registered with the Fundraising Regulator to demonstrate our commitment to achieving the highest standards in fundraising and we strive at all times to comply with the Fundraising Regulator's Code of Fundraising Practice. We are committed to undertake our fundraising in a legal, open, honest and respectful manner by following the standards for fundraising set out in the Fundraising Regulator's Fundraising Promise. We therefore use the Fundraising Regulator logo on our fundraising materials to show that we are following these standards.

We are committed at all times to uphold the highest standards of practice in our fundraising. This commitment means that we will:

- Comply with all relevant law and regulations including the Charities Act 2011, the Charities (Protection and Social Investment) Act 2016, the Data Protection Act 1998, and the Fundraising Regulator's Code of Fundraising Practice and where relevant the Gambling Act 2005.
- Treat the information that supporters provide to Autism Plus in line with our Privacy Policy and never share or sell their personal information to third parties for the purpose of marketing or fundraising.
- Ensure clear governance and management controls for the legal, safe and transparent raising of funds from a diverse range of sources.
- Operate policy and guidance for working with supporters who are in vulnerable circumstances.
- Have clear rules for when donations may be returned to donors.
- Report regular to the trustees of Autism Plus Limited regarding fundraising activity, including an annual summary of complaints and actions taken to address these.

Payment policy

It is Autism Plus's policy to state the terms of payment with supplier when agreeing the terms of the transaction, to ensure its suppliers are aware of these terms and comply with them.

At 31 March 2021 the group had an average of 10 days purchases (2020: 22 days of purchases) outstanding in trade creditors.

Autism Plus Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

Trustees' responsibilities in relation to the financial statements

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

Statement of disclosure to auditors

The trustees of the charitable company who held office at the date of approval of this Annual Report each confirm that:

- as far as they are aware, there is no relevant audit information (information needed by the charitable company's auditors in connection with preparing their report) of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to take as trustees in order to make themselves aware of any audit information and to establish that the charitable company's auditors are aware of that information.

Autism Plus Limited

Report of the Trustees for the year ended 31 March 2021 (continued)

Auditors

A resolution will be proposed at the Annual General Meeting that Hawsons be re-appointed as auditors to the charity for the ensuing year.

The report of the trustees has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

Signed on behalf of the board

PJ Briggs
Trustee



.....2021

16 December 2021

Autism Plus Limited

Independent auditors' report to the members of Autism Plus Limited

Opinion

We have audited the financial statements of Autism Plus Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities (incorporating the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Autism Plus Limited

Independent auditors' report to the members of Autism Plus Limited (continued)

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report (incorporating the strategic report and the directors' report).

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 (set out on page 9), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The charitable company is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the charitable company and the environment it operates within, we determined that the laws and regulations which were most significant included FRS 102, Companies Act 2006, Health and Safety regulations and the Charities Act 2011. We considered the extent to which non-compliance with these laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries to improve the company's result for the period, and management bias in key accounting estimates.

Autism Plus Limited

Independent auditors' report to the members of Autism Plus Limited (continued)

Audit procedures performed by the engagement team included:

- Discussions with management and those responsible for legal compliance procedures within the charitable company to obtain an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of Trustee meetings;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.

There are inherent limitations in the audit procedures described above and the more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor-s-responsibilities-for. This description forms part of our auditor's report.

Use of our report

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



Simon Bladen, Senior Statutory Auditor

For and on behalf of Hawsons Chartered Accountants, Statutory Auditor

Pegasus House
463a Glossop Road
Sheffield
S10 2QD

Date: 20 December 2021

Autism Plus Limited

Statement of Financial Activities (Including income and expenditure account)

Year ended 31 March 2021

| | Notes | Unrestricted Funds £ | Restricted Fund £ | 2021 Total £ | 2020 Total £ |
|---|-------|----------------------------|-------------------------|--------------------|--------------------|
| Incoming Resources | | | | | |
| Donations and legacies | | - | 41,533 | 41,533 | 83,902 |
| Grants receivable | | 1,044,604 | 56,066 | 1,100,670 | 89,219 |
| Investment income | | 1,060 | - | 1,060 | 8,444 |
| Charity shops | | 23,423 | - | 23,423 | 192,257 |
| Provision of care | | 9,344,806 | - | 9,344,806 | 9,995,739 |
| Total incoming resources | | 10,413,893 | 97,599 | 10,511,492 | 10,369,561 |
| Resources expended | | | | | |
| Costs of operating the charity shops | 3 | 162,759 | - | 162,759 | 177,716 |
| Cost of providing care | 3 | 11,042,572 | 8,467 | 11,051,039 | 10,721,721 |
| Total resources expended | | 11,205,331 | 8,467 | 11,213,798 | 10,899,437 |
| Net (outgoing) / incoming resources before transfers | | (791,438) | 89,132 | (702,306) | (529,876) |
| Transfers | | 61,566 | (61,566) | - | - |
| Other recognised gains | | | | | |
| Gain on revaluation of fixed assets | | 397,943 | - | 397,943 | - |
| Gain on revaluation of investment properties | | 145,657 | - | 145,657 | - |
| Net movement in funds | | (186,272) | 27,566 | (158,706) | (529,876) |
| Funds brought forward | | 3,181,638 | 438,852 | 3,620,490 | 4,150,366 |
| Funds carried forward | | 2,995,366 | 466,418 | 3,461,784 | 3,620,490 |

Balance Sheet

31 March 2021

| | Notes | 31 March 2021 £ | 31 March 2020 £ |
|--|-------|-----------------------|-----------------------|
| Fixed Assets | | | |
| Tangible fixed assets | 9 | 2,621,092 | 2,194,059 |
| Investment property | 10 | 565,657 | 420,000 |
| | | <u>3,186,749</u> | <u>2,614,059</u> |
| Current Assets | | | |
| Stock | | 41,810 | 11,182 |
| Debtors | 12 | 1,552,228 | 1,743,742 |
| Cash at bank and in hand | | 123,025 | 494,631 |
| | | <u>1,717,063</u> | <u>2,249,555</u> |
| Creditors – amounts falling due within one year | 13 | <u>(1,061,209)</u> | <u>(1,229,192)</u> |
| Net current assets | | <u>655,854</u> | <u>1,020,363</u> |
| Total assets less current liabilities | | 3,842,603 | 3,634,422 |
| Creditors – amounts falling due after one year | 13 | <u>(380,819)</u> | <u>(13,932)</u> |
| Net Assets | | <u>3,461,784</u> | <u>3,620,490</u> |
| Charity Funds | | | |
| Restricted fund | 15 | 466,418 | 438,852 |
| Unrestricted funds | | | |
| General reserve | 16 | 1,947,407 | 2,677,279 |
| Revaluation reserve | 16 | 1,047,959 | 504,359 |
| Total Charity Funds | | <u>3,461,784</u> | <u>3,620,490</u> |

The financial statements were approved by the board of trustees on 16 December 2021 and signed on its behalf by:



C D Lindsay
Chariman

Autism Plus Limited

Cash Flow Statement

Year ended 31 March 2021

| | Notes | 2021 £ | 2020 £ |
|--|-------|------------------|------------------|
| Cash flow from operating activities | 19 | (571,006) | (305,801) |
| Cash flow from investing activities | | | |
| Purchase of tangible assets | | (299,719) | (373,764) |
| Interest received | | 1,060 | 8,444 |
| Net cash flow from investing activities | | <u>(298,659)</u> | <u>(365,320)</u> |
| Cash flow from financing activities | | | |
| Receipts from issues of new long terms loans | | 568,333 | |
| Repayment of finance lease obligations | | (70,274) | (77,168) |
| Net cash flow from financing activities | | <u>498,059</u> | <u>(77,168)</u> |
| Net (decrease) in cash and cash equivalents | | <u>(371,606)</u> | <u>(748,168)</u> |
| Cash and cash equivalents at 1 April | | 494,631 | 1,242,921 |
| Cash and cash equivalents at 31 March | | <u>123,025</u> | <u>494,631</u> |
| Cash and cash equivalents consist of: | | | |
| Cash at bank and in hand | | 123,025 | 494,631 |
| Cash and cash equivalents at 31 March | | <u>123,025</u> | <u>494,631</u> |

Autism Plus Limited

Notes on Accounts

Year ended 31 March 2021

1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material to the company's affairs.

Statutory information

Autism Plus Limited is a charity (No. 518591) and a company limited by guarantee (No. 2098193) domiciled in England and Wales. The registered office is Exchange Brewery, 2 Bridge Street, Sheffield, S3 8NS.

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, (as updated through Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2016. There have been no material departures from these standards.

The presentation currency is United Kingdom pounds sterling, which is the functional currency of the charity.

Consolidation

Autism Plus Limited is exempt from preparing group accounts as the financial impact of its subsidiary, The Adsetts Partnership, are not considered to be material.

Going concern

The trustees believe it is appropriate to prepare these financial statements on a going concern basis. The trustees have taken note of the guidance issued by the Financial Reporting Council on Going Concern Assessments in determining that this is the appropriate basis of preparation of the financial statements and have considered a number of factors. The trustees have prepared forecasts covering the period to March 2023.

The Charity meets its day-to-day working capital requirements and, following the completion of the sales of properties in the financial year ended 31 March 2019 has unrestricted cash and investment reserves available. The current economic conditions continue to create uncertainty over both the level of demand for the Charity's services and the availability of bank finance if required in the future. However, the Charity's forecasts and projections, taking account of reasonably possible changes in the nature and level of activities, show that the Charity is expected to operate within its current facilities for the foreseeable future. Sensitivities have been applied to the forecast to consider potential future scenarios, including reduction in revenue and increases in costs, and the Charity is forecast to remain with its existing resources in each of the reasonable sensitivities considered.

After making enquiries and reviewing the cash flow forecasts to March 2023, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future, being a period of at least 12 months following the approval of these financial statements. The Charity therefore continues to adopt the going concern basis in preparing the financial statements.

Autism Plus Limited

Notes on Accounts (Continued)

Year ended 31 March 2021

1. Accounting policies (continued)

Income

Donations and gifts

Donations, gifts and legacies are included in the statement of financial activities when it is probable that the income will be received and all conditions will be met.

Grants receivable

Revenue grants are credited as income when they are receivable provided conditions have been complied with.

Grants for the purchase of fixed assets are credited to restricted income when receivable. Depreciation on the fixed assets purchased with such grants is charged against the restricted fund.

Income received for employment services is recognised on a monthly service level agreement basis and also as outcomes are achieved.

Investment income

Investment income is recognised when receivable.

Income from charitable trading activities and other income

Income is the total amount receivable by the Charity for goods supplied and services provided.

Charity shop income

Where a gift has been received in kind, the income is included in the accounting period in which the gift is sold. The basis of valuation of gifts in kind is that of the realised income.

Expenditure

Expenditure, which is charged on an accrual basis, is allocated between:

- Expenditure incurred in the delivery of its activities and services. It includes both direct costs and costs incurred of an indirect nature necessary to support them (cost of providing care and employment services);
- Expenditure relating to the running of the charity shops (costs of operating charity shop);
- Expenditure incurred directly in an effort to raise voluntary contributions (costs of generating voluntary income); and
- Expenditure associated with meeting the conditional and statutory requirements of the Charity, including audit fees and strategic management expenditure (governance).

Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Fund accounting

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to this fund.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the Charity at the discretion of the trustees.

Autism Plus Limited

Notes on Accounts (Continued)

Year ended 31 March 2021

1. Accounting policies (continued)

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Individual fixed assets costing more than £500 are capitalised.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets held for charity use other than freehold land by equal annual instalments over their expected useful lives. The rates generally applicable are:

| | |
|--|--------|
| Freehold property | 2% |
| Short leasehold property and other property improvements | 10% |
| Equipment and motor vehicles | 33.33% |
| Fixtures, fittings and furniture | 20% |

The property was revalued after the year end, details can be found in note 9.

Investment property

Investment properties are revalued at the year end to market value based on professional or management's valuation. The change in fair value is recognised through the statement of financial activities.

Investments

Investments are held at market value. When investments are unlisted companies and the market value cannot be readily obtained, the trustees have chosen to leave the value of investments at cost as they do not consider the market value to be significantly different.

Leased assets

Assets held under lease and hire purchase contracts are capitalised in the balance sheet and depreciated over their useful economic lives. The interest element of leasing payments represents a constant proportion of the capital balance outstanding and is charged to the income and expenditure account over the period of the lease.

All other leases are regarded as operating leases and the payments made under them are charged to the statement of financial activities on a straight line basis over the lease term.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

When the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial instruments. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to a financial liabilities are included in the Statement of Financial Activities. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

Redundancy and termination payments

All redundancy and termination payments, including ex-gratia payments and amounts in lieu of notice are charged or accrued as incurred.

Autism Plus Limited

Notes on Accounts (Continued)

Year ended 31 March 2021

1. Accounting policies (continued)

Judgements in applying accounting policies and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made to include:

Valuation of investment properties

In assessing the fair value of assets, the trustees have used their judgement in selecting suitable valuation methods and inputs.

Useful economic lives of fixed assets

The trustees have applied their judgement in estimating the useful economic lives of assets. Any changes in estimates are recognised through an adjustment to the assets depreciation charge in the statement of financial activities.

Provisions

The trustees have applied judgement in estimating the amount of provision to be held against debtors in respect of bad debts.

2. Income

All of the income for the charitable company was attributable to the United Kingdom

3. Analysis of total expenditure

| | Basis of allocation £ | Cost of operating charity shops £ | Cost of providing care £ | Governance £ | 2021 £ | 2020 £ |
|---|--------------------------|--------------------------------------|-----------------------------|-----------------|-------------------|-------------------|
| Costs directly allocated to activities | | | | | | |
| Staff costs | Direct | 97,333 | 7,232,275 | 8,813 | 7,338,421 | 7,181,841 |
| Auditor's remuneration | Direct | - | - | 18,450 | 18,450 | 25,000 |
| Trustees' expenses | Direct | - | - | 20 | 20 | 48 |
| Other direct costs | Direct | 64,032 | 1,734,219 | - | 1,798,251 | 1,974,976 |
| Depreciation and impairment | Direct | 1,394 | 267,839 | - | 269,233 | 178,928 |
| | | <u>162,759</u> | <u>9,234,333</u> | <u>27,283</u> | <u>9,424,375</u> | <u>9,630,793</u> |
| Support costs allocated to activities | | | | | | |
| Office and finance staff | Time spent | - | 1,466,264 | 12,644 | 1,478,908 | 1,306,207 |
| Other support costs | Usage | - | 310,515 | - | 310,515 | 232,437 |
| Total support costs | | <u>-</u> | <u>1,776,779</u> | <u>12,644</u> | <u>1,789,423</u> | <u>1,538,644</u> |
| Total expenditure | | <u>162,759</u> | <u>11,011,112</u> | <u>39,927</u> | <u>11,213,798</u> | <u>10,899,437</u> |

Autism Plus Limited

Notes on Accounts (Continued)

Year ended 31 March 2021

4. Net outgoing resources

| | 2021 £ | 2020 £ |
|---------------------------------------|-----------|-----------|
| This is stated after charging: | | |
| Depreciation of tangible fixed assets | | |
| Owned by the charity | 203,222 | 110,913 |
| Held under finance lease | 67,407 | 68,015 |
| Auditor's remuneration | | |
| Audit services | 18,450 | 25,000 |
| Taxation services | - | 12,548 |
| Other non-audit services | 2,150 | - |
| Operating leases | 149,029 | 200,489 |
| Irrecoverable VAT | 181,192 | 66,054 |
| Bad debt expense | 80,440 | 1,309 |

5. Net interest

| | 2021 £ | 2020 £ |
|-----------------------------|---------------|---------------|
| On bank loans and overdraft | - | - |
| Finance loan interest | 14,233 | 14,743 |
| Other interest payable | 12,874 | 8,444 |
| | <u>27,107</u> | <u>23,187</u> |

6. Trustee remuneration

The Trustees neither received nor waived any emoluments during the year (2020: £nil).

Out of pocket expenses were reimbursed for 1 trustee (2020: 1) for travel expenses, amounting to £20 (2020: £48).

7. Staff costs

| | 2021 £ | 2020 £ |
|-----------------------|------------------|------------------|
| Wages and salaries | 8,231,792 | 7,795,948 |
| Social security costs | 508,066 | 513,147 |
| Pension | 174,803 | 178,953 |
| | <u>8,914,661</u> | <u>8,488,048</u> |

The wages and salaries figure includes a total of £nil relating to redundancy and compromise payments (2020: £19,818 to 3 employees).

Autism Plus Limited

Notes on Accounts (Continued)

Year ended 31 March 2021

7. Staff costs (continued)

The average number of employees during the year was 349 (2020: 364).

Employees earning £60,000 or more per annum were as follows:

| | 2021 No. | 2020 No. |
|---------------------|-------------|-------------|
| £60,000 - £70,000 | 1 | 2 |
| £70,001 - £80,000 | 2 | 2 |
| £80,001 - £90,000 | - | - |
| £90,001 - £100,000 | - | - |
| £100,001 - £110,000 | 1 | 1 |

Autism Plus made payments totalling £11,539 (2020: £11,539) into defined contribution pension schemes for 5 (2020: 5) of these employees.

The total amount of employee benefits received by key management personnel is £522,318 (2020: £300,281). The key management personnel of the charity comprise the trustees and the Senior Management Team, which at the year end comprises the staff members listed below.

Chief Executive Officer
Managing Director
Director of Finance & Resources

8. Pensions

The charity operates a defined contribution pension plan for the benefit of its employees. The pension cost charged in the year was £174,803 (2020: £178,953). The pension creditor at the year-end was £35,012 (2020: £34,641).

Autism Plus Limited

Notes on Accounts (Continued)

Year ended 31 March 2021

9. Tangible fixed assets

| | Head office freehold property* £ | Freehold land and buildings £ | Short leasehold property and other property improvements £ | Equipment and motor vehicles £ | Fixtures, fittings and furniture £ | Total £ |
|--------------------------|-------------------------------------|----------------------------------|---|-----------------------------------|---------------------------------------|------------|
| Cost or valuation | | | | | | |
| At 1 April 2020 | 1,065,000 | 610,022 | 583,861 | 894,883 | 244,293 | 3,398,059 |
| Additions | - | - | 3,570 | 284,592 | 11,557 | 299,719 |
| Disposals | - | - | - | - | - | - |
| Revaluations | 369,343 | - | - | - | - | 369,343 |
| At 31 March 2021 | 1,434,343 | 610,022 | 587,431 | 1,179,475 | 255,850 | 4,067,121 |
| Depreciation | | | | | | |
| At 1 April 2020 | 14,300 | 179,438 | 308,708 | 521,938 | 179,616 | 1,204,000 |
| Charge for the year | 14,300 | 12,199 | 54,807 | 166,751 | 22,572 | 270,629 |
| Disposals | - | - | - | - | - | - |
| Revaluations | (28,600) | - | - | - | - | (28,600) |
| At 31 March 2021 | - | 191,637 | 363,515 | 688,689 | 202,188 | 1,446,029 |
| Net book value | | | | | | |
| At 31 March 2021 | 1,434,343 | 418,385 | 223,916 | 490,786 | 53,662 | 2,621,092 |
| At 31 March 2020 | 1,050,070 | 430,384 | 275,153 | 372,945 | 64,677 | 2,194,059 |

All tangible fixed assets were used for charitable purposes.

At 31 March 2021 the net book value of assets held on finance lease was of £13,506 (2020: £80,913). Depreciation of £67,407 (2020: £68,015) has been charged against these in the year.

The head office freehold property was formally valued on 10 June 2021 by Banks Long & Co, who are a RICS registered valuer. The basis of valuation was market value on an existing use basis.

If the head office freehold property had not been included at valuation it would have been included under the historic cost convention as follows:

| | 2021 £ | 2020 £ |
|--------------------------|-----------|-----------|
| Cost | 707,651 | 707,651 |
| Accumulated depreciation | (142,502) | (128,202) |
| Net book value | 565,149 | 579,449 |

* The head office property is split into two components. One is the space used for charitable purposes and the other is the investment property space not used directly by the charity.

Autism Plus Limited

Notes on Accounts (Continued)

Year ended 31 March 2021

10. Investment property

| | Freehold investment property £ |
|------------------|---|
| Valuation | |
| At 1 April 2020 | 420,000 |
| Revaluation | 145,657 |
| At 31 March 2021 | <u>565,657</u> |

The freehold investment property was formally valued on 10 June 2021 by Banks Long & Co, who are a RICS registered valuer. The basis of valuation was market value on an existing use basis.

11. Investment in subsidiary

Cost of shares in subsidiary undertakings

| | £ |
|--------------------------------------|----------|
| At 1 April 2020 and at 31 March 2021 | <u>-</u> |

Autism Plus is the sole legal member of The Adsetts Partnership (Company number: 07065318), a company limited by guarantee, incorporated in England. At 31 March 2021 the aggregate share capital and reserves of The Adsetts Partnership was £nil and the profit for the year ended 31 March 2021 was £nil. The principal activity of The Adsetts Partnership is to provide contractual services for Autism Plus.

Autism Plus is the sole legal member of Ampleforth Plus Limited (Company number: 07065318), a company limited by guarantee, incorporated in England. At 31 March 2021 the aggregate share capital and reserves of Ampleforth Plus Limited was £nil and the profit for the year ended 31 March 2021 was £nil. The company did not trade in the year.

12. Debtors

| | 2021 £ | 2020 £ |
|-----------------------------------|------------------|------------------|
| Trade debtors | 545,846 | 632,982 |
| Prepayments and accrued income | 790,351 | 1,059,607 |
| Amount owed by group undertakings | 216,031 | 51,153 |
| | <u>1,552,228</u> | <u>1,743,742</u> |

Autism Plus Limited

Notes on Accounts (Continued)

Year ended 31 March 2021

13. Creditors

| | 2021 £ | 2020 £ |
|--|------------------|------------------|
| Amounts falling due within one year | | |
| Bank loan and overdraft | 187,514 | - |
| Trade creditors | 292,542 | 646,519 |
| Other taxation and social security | 334,655 | 129,429 |
| Accruals | 167,076 | 313,457 |
| Deferred income | 67,460 | 71,482 |
| Amounts due under hire purchase agreements | 11,962 | 68,305 |
| | <u>1,061,209</u> | <u>1,229,192</u> |

| | 2021 £ | 2020 £ |
|---|----------------|---------------|
| Amounts falling due after more than one year | | |
| Bank loans | 380,819 | - |
| Finance leases | - | 13,932 |
| | <u>380,819</u> | <u>13,932</u> |

| | 2021 £ | 2020 £ |
|---|---------------|---------------|
| Finance leases are repayable by instalments as follows: | | |
| Due within one year | 11,962 | 68,305 |
| Due within one to two years | - | 13,932 |
| | <u>11,962</u> | <u>82,237</u> |

14. Deferred income

| | 2021 £ | 2020 £ |
|-----------------------------|---------------|---------------|
| Balance at 1 April | 71,482 | 221,821 |
| Amounts released to income | (71,482) | (221,821) |
| Amount deferred in the year | 67,460 | 71,482 |
| Balance at 31 March | <u>67,460</u> | <u>71,482</u> |

Deferred income comprises amounts which have been invoiced in advance and relate to future accounting periods.

Autism Plus Limited

Notes on Accounts (Continued)

Year ended 31 March 2021

| 15. Restricted funds 2020 | Balance at 1 April 2019 £ | Incoming resources £ | Resources expensed £ | Transfer £ | Balance at 31 March 2020 £ |
|----------------------------------|------------------------------------|----------------------------|----------------------------|---------------|-------------------------------------|
| Restricted funds | | | | | |
| Acorns | 220 | - | - | - | 220 |
| Alexandra Street | 253 | - | - | - | 253 |
| Ashcroft Cottage | 814 | - | - | - | 814 |
| Autism Friends | - | 13,828 | - | 13,828 | - |
| BBO Project | - | 41,251 | - | 41,251 | - |
| Bellwood | 120 | - | - | - | 120 |
| Bradmere | 2,316 | - | 257 | - | 2,316 |
| Brambles | 2,510 | - | - | 653 | 1,600 |
| Capital Appeal | 30,728 | - | 207 | - | 30,728 |
| Church View | 175 | 1,000 | 1,948 | - | 968 |
| Day Services Sheffield | 8,819 | 1,220 | - | - | 8,091 |
| Easingwold | 52 | - | 7,140 | - | 52 |
| Easiworks | 10,816 | 15,717 | - | - | 19,393 |
| Enterprise Plus | 2,989 | - | - | 2,989 | - |
| General Donations | 105,254 | 9,387 | - | 2,989 | 117,630 |
| Future Plus Appeal Hull | 3,000 | - | - | - | 3,000 |
| Hillcrest | 131 | - | - | - | 131 |
| Hull CC Capital | 2,444 | - | - | - | 2,444 |
| Hull Social Prescribing | - | - | 207 | 207 | - |
| INGS Centre | 39,337 | 3,295 | 1,288 | - | 41,344 |
| Mayfield | 501 | - | - | - | 501 |
| Park House Farm | 14,798 | 33,117 | 45,676 | - | 2,241 |
| Park House Farm – Future Plus | 5,486 | 34,140 | - | - | 39,626 |
| Queen Street | 12 | - | - | - | 12 |
| Retreats | 626 | 770 | 1,327 | - | 69 |
| Rushholme | 164 | - | - | - | 164 |
| SEIF | 163,038 | - | - | - | 163,038 |
| Training Enterprise | - | 19,096 | 786 | 14,630 | 3,680 |
| Wildwinds | 169 | - | - | - | 169 |
| Willows | - | 50 | 288 | 238 | - |
| | <u>394,772</u> | <u>173,121</u> | <u>59,332</u> | <u>69,709</u> | <u>438,852</u> |

Autism Plus Limited

Notes on Accounts (Continued)

Year ended 31 March 2021

15. Restricted funds (continued) 2021

| | Balance at 1 April 2020 £ | Incoming resources £ | Resources expensed £ | Transfer £ | Balance at 31 March 2021 £ |
|----------------------------------|------------------------------------|----------------------------|----------------------------|-----------------|-------------------------------------|
| Restricted funds | | | | | |
| Acorns | 220 | - | - | - | 220 |
| Alexandra Street | 253 | - | - | - | 253 |
| Ashcroft Cottage | 814 | - | - | - | 814 |
| Autism Friends | - | 13,828 | - | (13,828) | - |
| BBO Project | - | 42,238 | - | (42,238) | - |
| Bellwood | 120 | - | - | - | 120 |
| Bradmere | 2,316 | - | - | - | 2,316 |
| Brambles | 1,600 | 2,059 | (3,262) | - | 397 |
| Capital Appeal | 30,728 | - | - | - | 30,728 |
| Church View | 968 | - | - | - | 968 |
| Day Services Sheffield | 8,091 | - | - | - | 8,091 |
| Easingwold | 52 | - | - | - | 52 |
| Easiworks | 19,393 | 4,967 | (854) | - | 23,506 |
| General Donations | 117,630 | 5,420 | - | - | 123,050 |
| FPA Central | - | 200 | - | - | 200 |
| Future Plus Appeal Hull | 3,000 | - | - | - | 3,000 |
| Hillcrest | 131 | - | - | - | 131 |
| Hull CC Capital | 2,444 | - | - | - | 2,444 |
| Hull Social Prescribing | - | - | - | - | - |
| INGS Centre | 41,344 | 2,714 | (1,437) | - | 42,621 |
| Mayfield | 501 | - | - | - | 501 |
| Park House Farm | 2,241 | 19,548 | - | - | 21,789 |
| Park House Farm – Future Plus | 39,626 | 1,975 | (2,918) | - | 38,683 |
| Queen Street | 12 | - | - | - | 12 |
| Retreats | 69 | 150 | 4 | - | 223 |
| Rushholme | 164 | - | - | - | 164 |
| SEIF | 163,038 | - | - | - | 163,038 |
| Training Enterprise | 3,680 | 4,500 | - | - | 8,180 |
| Wildwinds | 169 | - | - | - | 169 |
| Willows | - | - | - | - | - |
| | <u>438,852</u> | <u>97,599</u> | <u>(8,467)</u> | <u>(61,566)</u> | <u>466,418</u> |

The Capital Appeal was launched in November 2011 to raise £10m towards development of property and Social Enterprise projects. This project has been put on hold due to the sale of Thorne House. Currently we are holding the funds under the capital appeal until the Charity decides which project to allocate these funds towards.

BBO Projects (Building Better Opportunities) – operated from North Yorkshire & South Yorkshire to assist unemployed adults with Autism find employment opportunities.

The SEIF fund relates to a grant received for the purchase of land and equipment for a market garden

Autism Friends is three years' funding for a reading group in Kirkless for people with Autism

Easiworks includes a single donation of £5,000 and a Co-Op community donation of £7,637.

Park House Farm is made up of general donations towards the chocolate manufacturing business and development of new social enterprises under Park House Farm and a capital appeal under Future Plus which has been set up to redevelop a barn on the site

Training Enterprises includes a donation for a research project from Wakefield Council of £14,630.

The remaining funds relate to donations and grants to be used for specific projects or services

Autism Plus Limited

Notes on Accounts (Continued)

Year ended 31 March 2021

16. Unrestricted funds

| | Balance at 1 April 2019 £ | Incoming resources £ | Resources expensed £ | Transfer £ | Balance at 31 March 2020 £ |
|----------------------------|------------------------------------|----------------------------|----------------------------|---------------|-------------------------------------|
| 2020 | | | | | |
| Unrestricted funds | 3,251,235 | 10,196,440 | (10,840,105) | 69,709 | 2,677,279 |
| Revaluation reserve | | | | | |
| Investment property | 115,000 | - | - | - | 115,000 |
| Fixed assets | 389,359 | - | - | - | 389,359 |
| | 504,359 | - | - | - | 504,359 |
| | 3,755,594 | 10,196,440 | (10,840,105) | 69,709 | 3,181,638 |
| | | | | | |
| | Balance at 1 April 2020 £ | Incoming resources £ | Resources expensed £ | Transfer £ | Balance at 31 March 2021 £ |
| 2021 | | | | | |
| Unrestricted funds | 2,677,279 | 10,413,893 | (11,205,331) | 61,566 | 1,947,407 |
| Revaluation reserve | | | | | |
| Investment property | 115,000 | 145,657 | - | - | 260,657 |
| Fixed assets | 389,359 | 397,943 | - | - | 787,302 |
| | 504,359 | 543,600 | - | - | 1,047,959 |
| | 3,181,638 | 10,957,493 | (11,205,331) | 61,566 | 2,995,366 |

17. Analysis of net assets between funds 2021

| | Unrestricted Funds £ | Restricted Income Fund £ | Total £ |
|-----------------------|----------------------------|-----------------------------------|-------------|
| Tangible fixed assets | 2,985,563 | 201,186 | 3,186,749 |
| Current assets | 1,451,831 | 265,232 | 1,717,063 |
| Current liabilities | (1,061,209) | - | (1,061,209) |
| Long term liabilities | (380,819) | - | (380,819) |
| | 2,995,366 | 466,418 | 3,461,784 |

Autism Plus Limited

Notes on Accounts (Continued)

Year ended 31 March 2021

18. Financial commitments

As at 31 March the annual commitments under non-cancellable operating leases were as follows:

| | Land & buildings 2021 £ | Other 2021 £ | Land & buildings 2021 £ | Other 2020 £ |
|-------------------------|----------------------------------|--------------------|----------------------------------|--------------------|
| Due within 1 year | 61,542 | 17,089 | 96,476 | 62,711 |
| Due within 1 to 5 years | 34,181 | 11,713 | 80,853 | 63,507 |
| Due after 5 years | - | 976 | - | - |
| | <u>95,723</u> | <u>29,778</u> | <u>177,329</u> | <u>126,218</u> |

As at 31 March 2021 the company had capital commitments of £nil (2020: £nil).

19. Reconciliation of net incoming resources to net cash outflow from operative activities

| | 2021 £ | 2020 £ |
|--|------------------|------------------|
| Net (outgoing) resources | (158,706) | (529,876) |
| Interest payable | - | - |
| Interest receivable | <u>(1,060)</u> | <u>(8,444)</u> |
| Net outgoing resources from operations | (159,766) | (538,320) |
| Depreciation and amortisation | 270,629 | 178,928 |
| (Gain) on revaluation | (543,600) | - |
| Increase) in stock | (30,628) | (3,594) |
| Decrease in debtors | 191,514 | 90,531 |
| (Decrease) in creditors | <u>(299,155)</u> | <u>(33,346)</u> |
| Net cash outflow from operating activities | <u>(571,006)</u> | <u>(305,801)</u> |

20. Analysis of net debt

| | 1 April 2020 £ | Cash flow £ | 31 March 2021 £ |
|--------------------------------|----------------------|------------------|-----------------------|
| Cash at the bank and in hand | 494,631 | (371,606) | 123,025 |
| Bank overdrafts | - | - | - |
| Cash and cash equivalents | <u>494,631</u> | <u>(371,606)</u> | <u>123,025</u> |
| Borrowings due within one year | - | (187,514) | (187,514) |
| Borrowings due after one year | - | <u>(380,819)</u> | <u>(380,819)</u> |
| | - | <u>(568,333)</u> | <u>(568,333)</u> |
| | <u>494,631</u> | <u>(939,939)</u> | <u>(445,308)</u> |

Autism Plus Limited

Notes on Accounts (Continued)

Year ended 31 March 2021

21. Ultimate controlling party

The ultimate controlling party is the board of directors.

22. Transactions with related parties

There were no transaction with Trustees other than those noted in note 6.

The Adsetts Partnership is a subsidiary of Autism Plus Limited. During the year The Adsetts Partnership received income of £988,344 (2020: £2,216,629) on behalf of Autism Plus Limited. Gift aid of £nil (2020: £nil) was made to Autism Plus during the year.

At the year end date, the Charity was owed £216,031 (2020: £51,153) from The Adsetts Partnership.