

AUTISM UNLIMITED LIMITED
Trustees' Annual Report for the year ended 31 March 2022
Incorporating the Directors' and Strategic Report

Autism Unlimited Limited
Company Number 2506982
Registered Charity Number 1000792

Annual Report and Financial Statements
For the year ended 31 March 2022

AUTISM UNLIMITED LIMITED
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Incorporating the Directors' and Strategic Report

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Message from the Chair

It gives me great pleasure to introduce the annual report and financial statements for the year to 31 March 2022.

As I write this report, we are beginning to hope that we have finally seen the end of the Covid pandemic - dare we believe that the worst is now behind us? Once again, I would like to express my sincere thanks and gratitude to every single member of our team who has continued to provide support for our autistic community. I would also like to recognise the courage of some of our students and adults living with autism who have found the conditions caused by Covid extremely challenging.

We have, over the last year and as part of our new identity, revisited our values which are the core principles under which we operate. As a Charity we exist to provide services and support for our children, adults, and their families and as such it is important that we continue to find new and improved ways of doing this. We are not afraid to experiment, to learn from our mistakes but always strive to be better and improve the services we provide. I am delighted to update you on progress for each of our values and the great strides forward we have made:

Resilience:

This year we have faced the continuing impact of Covid, but it has not stopped us from providing the care and support that our students and adults deserve. Thanks to the dedication of our team, we remained open the entire time. Portfield School was, I believe, the only SEN/autism specialist school, if not the only school in the Bournemouth, Christchurch, and Poole (BCP) region, which did not close its doors at some point. Our teams continued to work in bubbles and maintained provision for students. We are all very proud of never giving in, when many SEN schools were closed for long periods of time - it is this spirit and life blood of our Charity that was clearly visible in these difficult times.

At the same time, our Adult Services struggled under the double blow of recruitment challenges, national candidate shortages and soaring agency worker costs. We are not alone in this struggle – more than a third of learning disability care providers have already had to close services due to similar pressures. However, we have remained operational throughout the year due to the heroic efforts of our Adult Services Team and the Trustees' agreement to apply central Charity funds and reserves. The financial burden of maintaining staffing across our services throughout Covid has been heavy and significantly higher than the funding we received from NHS bodies and local authorities as commissioners of services. We are concerned that the high level of agency staff in our services impacts on the quality of the care we provide. These concerns weigh heavily on our minds and influence the priorities for our planning for next year and the following years. It is our responsibility as a Charity to achieve sustainable models of service delivery.

Partnership:

Everything we have achieved this year has been launched in consultation with our autistic community. Their views have been a major contribution to what we have done and how we have done it. From the language we use to the services we develop we aim to ensure that they meet the needs of our children, adults, and their families. I am delighted that the Charity is viewed as an open and receptive organisation and that everybody feels they can share their dreams and requirements for change.

I reported last year that we planned to review our identity which had become less relevant in today's society. We have grown significantly over the last few years, and it was time to renew how we appeared to the outside world and to ensure that this reflected the Charity we are today. When making this decision we were aware that we needed to do a lot more work in partnership with the autistic community and so we worked closely with them through focus groups and meetings to change both our language and our imagery. This was an important step forward for us and we certainly learnt a lot from the experience. As we move forward, we will always look to find new opportunities for consultation with, and the involvement of, our autistic community.

The end result was that, in November 2021, we adopted a new name, Autism Unlimited, which reflects our ethos of creating a world of unlimited possibilities for people living with autism. We launched a new website and imagery, which were designed in collaboration with autistic friends and colleagues and was very much a community project. I hope you enjoy our new identity which has been welcomed and adopted very swiftly by everyone involved.

We have developed an exciting new online training package to promote awareness and inclusion in the workplace. Designed to be used by Government bodies, private businesses, and Blue-Chip organisations alike; the purpose is to

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explain how simple adaptations in the workplace can mean that autistic people will have an opportunity to show their numerous skills and that this leads to greater acceptance and understanding. This is a determined effort on our part to change the perception of autism to a much wider audience. Our belief is that everybody in the autistic community should have the same opportunities as everyone else and be accepted for their talent, skills and attributes, but that this can only be achieved by education, empathy and acceptance. There is already a lot of interest in the 'Understanding Autism' training programme, which we hope to build upon in the coming year.

Courage:

As we increased our support to wider reaches of the autism community, we opened our new independent learning hub for 18–25-year-olds in October 2021. This is an innovative new programme which provides young adults with the individual guidance and skills they need to fulfil their career aspirations such that they learn to live as independently as they can. By studying practical ways of dealing with everyday situations, young adults can find new ways to manage anxiety, build self-confidence, and prepare themselves for adulthood. Our aim is for learners to live fulfilled lives of their choice and take their rightful place in society, enjoying the experiences that many of us take for granted.

Promoting greater understanding of autism is part of our existence as a Charity and late last year we ran a campaign called "Autism – it's more than you think". The purpose of this was to give our children, adults and members of our team, the opportunity to tell their story, to explain either in writing or via a video the depth of their autism, the individuality of autism and what they need to be able to live their best life. I am thrilled that so many people took the time to participate in this – all of the content can be viewed on our website and it is well worth a look; the stories are inspirational and uplifting.

Curiosity:

Receiving an autism diagnosis is often described as an important step for anyone who struggles to understand their feelings and to be understood by their family, friends and colleagues. Sadly, it can take months if not years via the NHS to achieve a diagnosis. We believe that to improve the lives of autistic individuals means offering an assessment and diagnosis service as early as possible.

Thanks to a very generous donation from one of our lifelong benefactors and to the autistic community who were involved in the development of what was required, we opened the Chris Page Centre in March 2022. The Centre provides adults with assessment and diagnosis in a timely and sensitive way and also provides children and families with information and advice through its Community Connect service. We are working with many local support groups and local authority services to endeavour to ensure that each and every person who contacts the Centre will receive the advice and guidance they need.

Care:

The school continues to go from strength to strength and this year, despite extreme conditions, we saw an increase in our number of pupils to over 100. A new transition class was added to give young people the opportunity to prepare for their next move to Sixth Form. We are extremely proud that some of the students developed their own micro catering business supplying the Charity team with delicious homemade cakes. They have already demonstrated an excellent flair for how to market their goods which are extremely tasty. We have some budding entrepreneurs arriving to Sixth Form next year!

New Trustees

I am pleased to confirm the appointment of Jan Cresswell, Emma Williams, Jan Thurgood, and Melanie Foster as new trustees who bring a wealth of experience and knowledge to the Board from the education and social care sectors.

Finally

With ever increasing volatility in our sector and, indeed, in the world, we are determined to address the challenges we face, and also to continue to develop our facilities such as the new Sixth Form and expansion of our Futures service.

My sincerest thanks go to my colleagues on the Trustee Board for their commitment and support throughout the year. Siún Cranny, our Chief Executive has led the Charity and the team with unbridled energy and vision through another successful year despite a volatile environment. Partnership is always key to effective charity governance, and I am pleased to report that the Board continue a positive, challenging, and dynamic relationship with the CEO and her team.

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Thank you to our volunteers, donors and supporters who give so generously and are fundamental in enabling us to deliver our services and the support.

My gratitude also goes to the Autism Unlimited team of almost 500, who have not only maintained our services but have gone over and above what is expected of them to create unlimited opportunities for our children, adults and their families to have the very best life and to achieve their goals.

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Autism Unlimited - our vision and strategy

Our charity was founded in 1968 by parents of autistic children in their garden shed. They were determined that their children had the educational support they needed and established one of the first schools for autistic children in the UK. Today the charity has grown significantly, and we now provide significantly more education and support services to a greater number of adults and children who benefit from our expertise.

Our vision:

Our vision is to create a world of unlimited possibilities for people living with autism.

Our mission:

We exist to support and empower those living with autism. We recognise the challenges for children, adults and their families and will work with them as partners to find solutions and create opportunities through tailored learning and support.

Our values:

Resilience - we support each other to find a way and by never giving up we build strength to deal with life's challenges

Partnership - we work collaboratively, listen and respect the views of others. We recognise the power of enabling those living with autism to reach their goals

Courage - we stand up for what is right and disrupt traditional views or practices in a positive way

Care - we safeguard those who are vulnerable, feel isolated or need our support

Curious - we learn every day, are open to challenge, find new solutions and reflect and learn from our experiences

Our services impact:

Residential Homes

During 2021-22, we operated six residential homes for adults across the region for small group living in the community. Each home employs specially trained staff and provides a safe, supportive and positive environment; ensuring that personal interests, hobbies, and needs are considered and met.

Community Support

We provide supported living services to people of all ages in their own homes and in the community. Our commitment is to provide every single person we support with the framework to identify the opportunities that are available to them, to make considered choices about what they want to achieve and to work in partnership with them to successfully achieve those aims.

Portfield School

Portfield School is a thriving non-maintained school with a Published Admissions Number of 100 students in purpose-built accommodation in Parley, near Christchurch, and at its 14-plus Sixth Form facility in Christchurch. The school specialises in education for children and young people from ages of 4 to 19 with a diagnosis of Autism Spectrum Condition.

Community Connect Service

Our Community Connect Service can signpost anybody impacted by autism to both our own resources and to external organisations who can provide information and support. This includes parents and wider family members as well as adults looking for post diagnostic support.

Our support can help individuals and families navigate health, social care, and education services.

We regularly support those who are looking for a diagnosis for themselves or a family member by explaining the assessment pathway.

Charity Hub

Our business support functions comprise the Chief Executive, Finance, IT, HR, Facilities, Marketing and Fundraising.

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Public Benefit Statement

The Charity's Trustees have given due regard to the Charity Commission's guidance on public benefit and to its supplementary guidance in respect of fee charging charities.

The Trustees are satisfied that, through its primary activities, the Charity provides identifiable benefits and that these are consistent with its charitable objects. The Trustees do not consider that these activities produce any identifiable detriment or harm.

The Trustees are satisfied that the benefits provided by the Charity are available to beneficiaries consistent with its charitable aims – people with autism, learning difficulties and mental health difficulties and their families / carers.

In acknowledging that the Charity charges fees for many of its services, the Trustees are satisfied that no individual is unreasonably restricted through action by the charity from benefiting from its activities through an inability to pay and / or through poverty.

The Trustees are satisfied that any private benefit is incidental to its public benefit activity.

Volunteers

The Trustees gratefully acknowledge the contribution of volunteers who provide support for service delivery activities and fundraising events. Volunteers help the charity to deliver its services every day and, without them, we could not achieve what we do. We are privileged to be able to call on many volunteers who, themselves, have experience of autism - they enrich our lives, provide advice and help us to continually improve what we do.

Strategic report

The Companies Act 2006 (Strategic Report and Directors' Report Regulations 2013), requires the Charity to prepare a strategic report. The strategic report comprises of the following sections:

- Objectives and activities
- Achievements and performance
- Financial Review
- Plans for future periods

Objectives and activities

The Articles of Association state that the Charity is: "For the public benefit for the provision of education, social care, advocacy and other support services to those whose lives are affected by autism, learning and developmental difficulties or mental health difficulties".

The Charity's main activities undertaken in relation to those purposes are defined through its vision and mission statement.

Achievements and performance in the past year

Community and residential services

We remained fully operational throughout the Covid pandemic providing care and support in both our residential homes and our supported living services. However, we recognised that our strategy for providing care would be far more effective if we focused on specific one to one support for individual needs in a more consistent manner. To achieve this, we withdrew all domiciliary care services and reduced our supported living services in the East and West. This enabled us to focus on the providing the best quality of care to a smaller number of adults rather than providing a dilution of that care to a larger number of adults. Our focus has always been and will continue to be quality provision for people who need our support.

The opening of the Aspire home in May last year has proved to be a huge success and we have been full since August 2021. We currently work with 7 individuals who are benefitting from the independent living and bespoke support they require at this time.

It remains a difficult time for health and social care providers with a lack of resources and increased costs. We are continuing to work in partnership with NHS and local authority commissioners to address the financial viability of

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maintaining our services for the people we support. We have made some positive progress and will continue with the dialogue to find the right solutions.

Care Quality Commission (CQC) inspections have resumed this year after the Covid pandemic had stopped face to face inspections. Desk based assessments from CQC on our services have continued, as have the annual provider information report required by all services.

Education

The school roll increased from 89 at the end of March 2021 to 104 at the end of March 2022. This increase was managed through the addition of a further class at Portfield School on the Parley Site. The school remained open throughout Covid restrictions, continuing to provide full services for all students.

All classes are taught by teachers with Qualified Teacher Status or who are undertaking training to achieve this. The Integrated Support Lead and Assistant roles have developed to enhance the education and therapy provision across both educational sites. The introduction of the Portfield School Shop has taught students the value of money, enabling them to begin to generalise their money skills and to develop an understanding of saving. The Therapy Team continues to grow with more therapists joining the team and the school also employs a full-time swimming teacher.

Outdoor learning has continued to grow with the introduction of the Duke of Edinburgh's Award Scheme and the John Muir Award. These both encourage students to explore the natural environment, engage in conservation and support wellbeing which we have also developed with the introduction of our 'Roundhouse' building - a purpose-built space for mindfulness, yoga and dance and movement psychotherapy.

Our people

Employees represent our greatest investment and are our most valuable asset. Acquiring and retaining the highest calibre of talent is our priority and our mantra is "Recruit – Train – Retain". Our three-year people plan focusses on employee engagement; ensuring our people have the best possible work experience. A fully interactive on-boarding platform, personal development and bespoke, accredited training programmes have been developed to encourage a positive culture and career progression. The senior management team has communicated regularly with the Charity's employees to ensure they are kept apprised of organisational issues and performance. Staff Focus Groups ensure employee feedback is considered and that views are represented from all colleagues across the charity.

Over the course of the year, significant focus has been placed on supporting the mental health of colleagues, particularly considering the impact of the national staffing crisis across Adult Social Care and challenging work schedules. We have trained more Mental Health First Aiders, increased our check-in and welfare calls and awarded Self-Care days. Wherever possible and affordable, recognition awards have been made and enhanced rates applied to acknowledge expertise and knowledge alongside formal qualifications.

The range of mandatory and optional training programmes continued to be developed and delivered, with an increased focus on CPD learning to ensure colleagues are educated on the most appropriate and up to date methods and techniques in specialised areas. Particular emphasis was given to training on regulatory issues such as safeguarding, medication and embedding the integration of our PBS (Positive Behaviour Support) culture across all areas of the charity. Many new innovations and approaches were employed by our talent and recruitment team to attract new team members in a highly competitive candidate market. Appointments were made using value-based recruitment techniques to ensure all new colleagues aligned to our ethos and philosophy. We launched a long service recognition scheme as well as a highly interactive benefits portal, providing single location access to numerous employee benefits.

The Charity has always provided a productive, inclusive working environment, where all employees are treated equally with dignity and respect. We are committed to the fair treatment of our staff, workers, volunteers, Trustees, and governors regardless of race, gender, religion, sexual orientation, responsibility for dependents, age and physical / mental disability.

Our Equal Opportunities Policy sets out our commitment to promoting equal opportunities in employment. This includes our approach to recruitment and selection, to part-time and fixed-term work and to making reasonable and appropriate adjustments for disabilities.

Our training service has been awarded CPD accredited status for our Autism Acceptance and Autism Awareness programmes, these were co-produced in consultation with our autistic community and network. In addition, we have been appointed as the official training provider for Dorset Council and BCP Council to deliver workforce training in Understanding Autism.

We have an active programme of working with local businesses on autism-friendly recruitment processes and appointment of neuro-diverse employees.

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Community Connect Service

This service was set up in September 2019 with the aim of providing both practical and emotional support to those living with autism and related issues.

Over the course of the year, the service has dealt with enquiries from:

- individuals living with autism (recently diagnosed or seeking diagnosis)
- individuals requiring counselling services
- families in crisis
- families looking for access to therapeutic services not available to them on the NHS
- local authority family support workers
- CAHMS (Child and Adolescent Mental Health Service)
- counsellors
- GPs
- social services
- schools looking for access to training or advice to support specific pupils living with autism in a mainstream setting

This year saw the launch of the Chris Page Centre (CPC), which offers assessment and diagnosis services for adults. The Centre seeks to ease lengthy NHS referral times for autism pre-assessment and diagnosis and will provide adults, children, and families with support no matter what their diagnosis outcome. The CPC has been made possible by a legacy from the estate of the late Chris Page who was formerly one of our Trustees.

Fundraising

We are committed to protecting donors and the public, including vulnerable people, from any unreasonably intrusive or persistent fundraising approaches and will not apply any undue pressure on them to donate. We deal with existing and potential donors both gently and with extreme care, protecting the Charity's reputation and values. We may work with some gentle persuasion, but we do not use any external professional fundraising services.

To provide further reassurance, and to demonstrate compliance with the regulation for fundraising activities, we are registered with the Fundraising Regulator. We have adopted the regulator's Code of Fundraising Practice and use the Fundraising Regulator's logo on all fundraising communications.

Autism Unlimited has not received any requests to remove or suppress donor data from the Fundraising Preference Service. We have a process in place to deal with complaints and are pleased to confirm that we have not had any related to fundraising during the year.

Performance in fundraising over the period continued to be challenging. However, allowing for a substantial legacy in the previous year, like for like fundraising income improved by 33% over the period.

Successes included the completion of the inner quad autism friendly playground at Portfield School; the installation of a 'model' classroom designed specifically for the needs of the children; and funding provided for our live training facility – a horse box converted into a pop-up café.

Important pledges were also received for a new outdoor space for continuous education provision which will be installed in the 2022 summer holidays and to support the newly launched Chris Page Centre services. We are very grateful for all the direct financial and gift in kind support we received.

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Financial Review

Review of the financial position at the end of the reporting period

The Charity's income for the period increased from £11,593,312 to £12,250,253, an increase of 5.7%.

This income is derived from:

Education contracts:	£5,553,953
Residential home contracts:	£2,875,648
Community support services:	£3,568,368
Fundraising:	£122,018
Other activities:	£130,266

Expenditure in respect of those activities increased from £10,713,285 to £11,658,000, an increase of 8.8%.

Education services:	£4,150,383
Social care:	£7,285,969
Fundraising:	£131,468
Information and advice service / non-contracted services:	£90,180

The combined activity generated a surplus of £592,253, 4.8% of total income (prior year surplus: £880,027). The result for the previous year included the release of an exceptional provision of £300,000 following the decision of the Supreme Court not to uphold an appeal in respect of sleep-in rates. Excluding this release, the surplus was £580,027 for 2020-21, a surplus of 5.0% of turnover. Most of this surplus is required to maintain free reserves at target levels given the growth in the Charity.

The income and expenditure results support the Charity's Objects: *"For the public benefit for the provision of education, social care, advocacy and other support services to those whose lives are affected by autism, learning and developmental difficulties or mental health difficulties."*

The Charity's net assets have increased from £13,539,329 to £14,131,582.

Financial reserves and investment policy

Funds and reserves fall into the following categories:

Restricted funds are those funds only available for expenditure in accordance with the donors' directions. Details of these are set out in the notes to the annual accounts.

Fixed asset funds represent the fixed assets of Autism Unlimited, the vast majority of which are the freeholds of Portfield School and the residential homes. Without them, Autism Unlimited could not operate. They are shown separately to other unrestricted funds due to the size and importance of these assets.

Designated funds are set aside at the discretion of the Trustees for a specific future purpose. At the end of the 2020-21 financial year, the Trustees agreed to designate an amount of £550,000 specifically to recognise the additional risk relating to the Covid pandemic and the ability to maintain front line worker resource. This was fully expended in the current year.

Free reserves are freely available for general use. They are retained to enable the Trustees to provide assurance to our service users, the public, commissioners and regulators that Autism Unlimited will be able to sustain its contractual commitments to deliver care and education services. These funds are primarily held in cash for liquidity purposes.

Free reserves are set at a level to withstand any short-term financial risks, the main ones being the additional costs of managing a significant shortage of skilled care workers or teaching assistants and / or the loss of revenue of a significant number of service user contracts.

Based on the short-term risks, the Trustees have targeted a free reserve holding of three months' expenditure. Should projections of free reserves fall outside the range of two to four months' expenditure, the Trustees will review the business plan and make changes as appropriate; including consideration of the fixed assets employed in the business and the methods by which they are financed.

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At the end of March 2022, the Charity had free reserves of £3.7m, equating to 3.3 months of expenditure, in line with its free reserves target (on the equivalent basis 31 March 2021: 2.9 months). Total funds amounted to £14.1m of which £2.2m is restricted, £8.1m represents the value of operational fixed assets and £0.1m was designated to invest in the launch of the Chris Page Centre.

The details of all funds are shown in notes 16 and 17 to the financial statements.

The Charity's policy is primarily to hold sufficient liquid funds to meet its operational requirements, as determined by cash flow projections and regular risk assessment. These liquid reserves are backed up by a large property portfolio, much of which is freehold, not committed as security against existing borrowing, and so would provide a source of further medium-term liquidity should the need arise.

The Charity's policy, where liquid reserves exceed the needs of medium-term cash flow forecasts, is to fund planned expansion of the Charity's operational property portfolio, which supports services provided to its beneficiaries, or to pay down long term debt, as applicable. If liquid funds were to exceed these requirements, the Charity's policy would be to invest in appropriate long term commercial investments, based on its investment policy and a financial analysis of the options available. Income from these longer-term commercial investments would be used to support the operational activities of the Charity. Currently, no longer-term commercial investments are being held and there are no indications that this will be the case in the foreseeable future.

Annual Trustee risk statement

The Trustees are responsible for the management of risks faced by Autism Unlimited. We define key strategic and operational risks as those that, without effective and appropriate mitigation, would have a severe impact on our work, our reputation, or our ability to achieve our ambitions.

The Trustees work to an established risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risks faced, prioritising risks in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risks. These risks are reported to the Trustees, allowing them to challenge any assumptions management have made about risks and to understand the context in which decisions are taken. This helps to ensure that the most serious risks are being managed effectively.

The key controls used include:

- Formal agendas and minutes for all Committees and Board activity.
- Detailed terms of reference for all Committees and approvals process for all actions by the Board.
- Comprehensive strategic and operational planning, budgeting and management accounting.
- Clear organisational structure and lines of reporting.
- Formal written and reviewable policies.
- Clear authorisation, delegations and approval levels.
- Trustee approved risk management policy and associated procedures.

Key risks and uncertainties

Principal risks currently identified, and associated mitigating controls are:

Regulatory and compliance risks

To mitigate the risk of failure to maintain high levels of safeguarding for service users, we have implemented a comprehensive safeguarding strategy across the Charity with reporting systems and staff training. Trustee and external reviews are undertaken to ensure the robustness of our systems and external whistleblowing support is in place for staff.

There is a risk that we fail to meet the regulatory standards expected of our operational teams. To mitigate this, we have rigorous internal systems and standards in place. We conduct spot checks of these standards and internal audits. The Practice and Standards Committee is responsible for monitoring our practices and reports to the Board of Trustees.

Financial risks

We face a loss of income and challenges in agreeing uplifts or financial reviews with commissioners of services. To mitigate this, we have developed costing models to be used in pricing discussions, strengthening relationships with local authorities and NHS bodies, and incorporating a full review of the financial operating model into the strategic review.

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Operational risks

Challenges in recruiting the required levels of appropriately qualified staff to maintain and expand services persist. We have introduced a number of initiatives and approaches over the past year to maximise talent attraction, recruitment and retention practices and we continually review our strategies.

We take our responsibilities over the handling of sensitive data very seriously. The UK GDPR regulations gave us the opportunity to review our responsibilities to protect personal data and prevent data breaches; and to ensure that we have appropriate data protection processes in place.

External risks

In common with similar organisations, we face the risk of disruption to our IT services through cyber-attack or other actions. To mitigate this, we have embedded security within our systems and back-up servers to protect data. We also have ongoing external oversight of our systems and support staff through training and awareness campaigns together with stringent password protection.

Implications of Covid-19

Changes have been made across the Charity to ensure the safety of our staff and service users. The main risks have been to ensure adequate levels of staffing at a time of increased absence and to ensure safety through increased infection control measures including regular testing.

Our plans for 2022/23

Education

The school continues to grow and is expected to be at maximum capacity of Published Admissions Number + 10% (110 students) from September 2022. Demand for our educational services remains high and we are developing plans to expand the Sixth Form Site to enable more students to be supported by Portfield School and Autism Unlimited.

Community and Residential Services

Our supported living offering runs alongside existing residential homes. Like many other providers, we are reviewing the effectiveness and sustainability of these services in the light of increasing workforce challenges.

In July of 2021 we undertook a staff and stakeholder survey. We are working with our colleagues to implement some of the suggested improvements and new ways of working which will improve the care we provide. We have also set up staff focus groups and staff fora. Our aim is to encourage real opinions to inform continuous improvements.

Community Connect

The Charity will continue to build on its range of services in support of those living with autism. This year we have set up a specific Steering Group to look at ways in which we can identify those projects that will be of most value. The Group is made up of a cross section of representatives from the Charity and the neuro-diverse community. Initiatives to date include a wellbeing service and online peer support group that we are trialling.

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Administrative details

Autism Unlimited is a company limited by guarantee (Company number 2506982) and a registered charity (Charity number 1000792). With effect from 17 November 2021, the name of the company was changed from Autism Wessex to Autism Unlimited Limited.

Registered office: Parley 2, Portfield School, Parley Lane, Christchurch, Dorset BH23 6BP

Trustees

The Trustees of the Charity during the year and to the date of signing are as follows:

Current Trustees

Mr M Farrell	Appointed 11 December 2017 (resigned 4 November 2022) Chair since 19 November 2018
Mr H Nash	Appointed 3 September 2018 (resigned 4 October 2022) Vice Chair since 8 February 2021
Ms G Crouch	Appointed 30 April 2018
Mr H Dampney	Appointed 19 November 2018
Mr R Strachan	Appointed 30 April 2019
Ms J Shield	Appointed 1 August 2019
Mr J Brazier	Appointed 6 February 2020
Ms M Das	Appointed 4 August 2020
Mr M Brosnan	Appointed 19 October 2020
Mr A Willshire	Appointed 17 December 2020
Mrs J Cresswell	Appointed 25 April 2022
Ms M Foster	Appointed 25 April 2022
Mrs E Williams	Appointed 25 April 2022
Ms J Thurgood	Appointed 27 June 2022

Chief Executive Officer: Siún Cranny

Company Secretary: Siún Cranny

Solicitors: Paris Smith LLP
1 London Rd, Southampton SO15 2AE

Bankers: National Westminster Bank plc, 42 Southbourne Grove,
Bournemouth BH6 3RT

Auditor: Rothmans Audit LLP, Avebury House, 6 St Peter Street,
Winchester, Hampshire SO23 8BN

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Structure, Governance and Management

Autism Unlimited is an incorporated charity governed by its Articles of Association dated 19 November 2018. The minimum number of Trustees prescribed by the Articles is six; currently there are thirteen Trustees.

Trustees may be appointed at any time by a resolution of the Trustees, who are also the members of the Charity. Trustees hold office for three years, subject to the terms of the Articles of Association. A Trustee may be re-appointed for a further term in office up to a maximum of three terms of three years. They are subsequently eligible for re-appointment after the second anniversary of their retirement. This provision, which was adopted at the Annual General Meeting on 19 November 2018, provides for progressive refreshing of the Board and acknowledges the recommendation in the Charity Governance Code that Trustees should be appointed for an agreed length of time.

The Chair of the Board of Trustees is elected by the Board at the first meeting following an Annual General Meeting. The Board of Trustees meets at least quarterly and is supported by the Finance and Audit Committee; the Practice and Standards Committee; Portfield School Governing Body; and the Nominations Committee. All are accountable to the Board and have delegated powers and responsibilities, which are specified in their terms of reference.

The Nominations Committee assesses the suitability of prospective candidates for a Trustee position and new Trustees are invited to attend a Board meeting before formal consideration of their appointment. A comprehensive induction programme is implemented for each trustee, including face-to-face and on-line training, visits to services, mentoring and continuing support from the Chair, other Board members and the Executive. All Trustees are required to undertake safeguarding training.

Daily operational running of Autism Unlimited, including finance, human resources and service-related activity, is delegated to the Chief Executive Officer (CEO) based at the Charity Hub in Christchurch.

The Trustees of the charity are volunteers and receive no remuneration. The pay and remuneration of the Charity's CEO are set by the Board of Trustees. Some employees are subject to national pay scales.

Trustee Indemnity

As permitted by the Articles of Association, the Trustees have the benefit of an indemnity, which is a qualifying third-party indemnity provision as defined by Section 234 of the Companies Act 2006. The Charity holds directors' and officers' liability insurance.

Trustees' Responsibilities

The Trustees (who are also directors of Autism Unlimited for the purposes of company law) are responsible for preparing the Trustees' Annual Report, which includes the strategic report and financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards and applicable law including Financial Reporting Standard FRS 102: The Financial reporting Standard applicable in the UK and Republic of Ireland (United Kingdom General Accepted Accounting Practice). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of a 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 (FRS102).
- make judgements and accounting 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 ongoing concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

AUTISM UNLIMITED LIMITED

Trustees' Annual Report for the year ended 31 March 2022 Incorporating the Directors' and Strategic Report

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

The Trustees have adopted the provisions of the Charities SORP (FRS102) – 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 Second Edition (effective 1 January 2019) in preparing the annual report and financial statements of the charity.

The accounts have been prepared in accordance with the Companies Act 2006.

Members of the Charity are limited to the serving members of the volunteer Board of Trustees at any given time, who are limited to a guarantee of £1 each in the event of the Charity being wound up.

Statement as to disclosure of information to auditors

The members of the Board of Trustees who were in office on the date of approval of these financial statements have confirmed that, as far as they are aware, there is no relevant audit information of which the auditors are unaware. Each member of the Board has confirmed that they have taken all reasonable steps that they ought to have taken as members of the Board in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Approved on behalf of the Trustees



7th November 2022

James Brazier, Trustee

Independent Auditor's Report to the Members of Autism Unlimited Limited for the year ended 31 March 2022

Opinion

We have audited the financial statements of Autism Unlimited Limited, formerly known as Autism Wessex, ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources 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 12 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, including the trustees' 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.

Independent Auditor's Report to the Members of Autism Unlimited Limited for the year ended 31 March 2022

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report and the strategic report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report or the strategic report included within the trustees' report.

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

- adequate and proper 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 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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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:

Independent Auditor's Report to the Members of Autism Unlimited Limited for the year ended 31 March 2022

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with the trustees and other management, and from our knowledge and experience of the charities sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, care legislation, schools legislation, safeguarding legislation, data protection, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence. The identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries during the year and at the year-end to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1.18 were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with relevant regulators, including OFSTED, CQC and the Environment Agency and the company's legal advisors; and
- reviewed legal and professional expenditure incurred in the year.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Independent Auditor's Report to the Members of Autism Unlimited Limited for the year ended 31 March 2022

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.

A handwritten signature in black ink that reads "S A Sullivan FCA". The signature is written in a cursive style.

Susan Sullivan FCA (Senior Statutory Auditor)

For and on behalf of Rothmans Audit LLP, Statutory Auditors

Avebury House, St Peter Street, Winchester, Hampshire, SO23 8BN

Date: 16 November 2022

AUTISM UNLIMITED LIMITED
Statement of Financial Activities
Year Ended 31 March 2022

		Unrestricted	Restricted	2022	2021
		Funds	Funds	Total	Total
	Notes	£	£	Funds	Funds
				£	£
Income					
Donations and legacies	2	10,106	111,911	122,017	353,227
Charitable activities	3	11,806,948	321,288	12,128,236	11,240,085
Total Income		11,817,054	433,199	12,250,253	11,593,312
Expenditure					
Raising funds	5	131,468	-	131,468	153,020
Charitable activities	6	11,081,478	445,054	11,526,532	10,560,265
Total expenditure		11,212,946	445,054	11,658,000	10,713,285
NET INCOME		604,108	(11,855)	592,253	880,027
Transfers between funds		2,500	(2,500)	-	-
Net movement in funds for the year		606,608	(14,355)	592,253	880,027
RECONCILIATION OF FUNDS:					
Total funds brought forward	16	11,335,582	2,203,747	13,539,329	12,659,302
Total funds carried forward	16	11,942,190	2,189,392	14,131,582	13,539,329

AUTISM UNLIMITED LIMITED
Income and Expenditure Account
Year Ended 31 March 2022


	Notes	2022 £	2021 £
INCOME		12,250,253	11,593,312
General expenses		(11,658,000)	(10,713,285)
Operating surplus/ (deficit)		592,253	880,027
Interest payable and similar charges		-	-
SURPLUS FOR THE YEAR		592,253	880,027
ANALYSIS OF SURPLUS			
Unrestricted funds		604,108	963,408
Restricted funds		(11,855)	(83,381)
SURPLUS FOR THE YEAR		592,253	880,027

AUTISM UNLIMITED LIMITED
Balance Sheet
As at 31 March 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible assets	11	10,212,752	10,122,865
		10,212,752	10,122,865
Current Assets			
Debtors	12	2,377,615	751,812
Cash at Bank and in Hand		4,526,631	3,895,422
		6,904,246	4,647,234
Creditors: Amounts falling due within one year	13	(2,885,416)	(1,040,770)
Net current assets		4,018,830	3,606,464
Total assets less current liabilities		14,231,582	13,729,329
Creditors: Amounts falling due after more than one year	14	(100,000)	(100,000)
Provisions for liabilities	15	-	(90,000)
Net assets		14,131,582	13,539,329
Funds			
General unrestricted funds	16	3,731,670	2,591,667
Fixed asset reserve	16	7,051,067	6,919,967
Revaluation reserve	16	1,066,612	1,066,612
Covid-19 contingency reserve	16	-	550,000
Chris Page Centre	16	92,841	207,336
Unrestricted funds		11,942,190	11,335,582
Restricted funds	16	2,189,392	2,203,747
		14,131,582	13,539,329

Company Number: 2506982

The financial statements were approved and authorised for issue by the directors on 7th November 2022 and signed on their behalf by:



James Brazier, Trustee

AUTISM UNLIMITED LIMITED
Cash Flow Statement
For The Year Ended 31 March 2022

	2022	2021
£	£	£
Net cash provided by operating activities (Note 1)	950,809	1,033,354
Cash flows from investing activities		
Purchase of tangible assets	(325,330)	(324,267)
Sale of tangible assets	5,730	1,178,777
Net cash (used in) / provided by investing activities	(319,600)	854,510
Change in cash and cash equivalents in the year	631,209	1,887,864
Cash and cash equivalents at the beginning of the year	3,895,422	2,007,558
Cash and cash equivalents at the end of the year	4,526,631	3,895,422

AUTISM UNLIMITED LIMITED

Note to the Cash Flow Statement for the Year Ended 31 March 2022

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

	2022	2021
	£	£
Net income for the year (as per the statement of financial activities)	592,253	880,027
Adjustments for:		
Depreciation of tangible assets	229,963	221,192
Decrease / (increase) in debtors	(1,625,803)	(145,881)
(Decrease) / increase in creditors	1,844,646	288,016
(Decrease) / increase in provisions	(90,000)	(210,000)
Insurance excess	(250)	-
Net cash provided by operating activities	950,809	1,033,354

2. Analysis of changes in net cash

	At Start of Year	Cash-flows	At End of Year
	£	£	£
Cash at bank & in hand	3,895,422	631,209	4,526,631
Total	3,895,422	631,209	4,526,631

AUTISM UNLIMITED LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2022

1 ACCOUNTING POLICIES

1.1 General information

Autism Unlimited Limited is a company limited by guarantee and is incorporated in England and Wales. The Charitable company is a public benefit entity. The address of its registered office is **Parley 2, Portfield School, Parley Lane, Christchurch, Dorset, BH23 6BP.**

With effect from 17 November 2021, the name of the company was changed from **Autism Wessex to Autism Unlimited Limited.**

1.2 Accounting convention

These financial statements have been prepared on a going concern basis, under the historical cost convention modified to include the revaluation of freehold land and buildings, and comply with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ('FRS102') and the Companies Act 2006. In preparing the financial statements the Charity follows best practice as set out in "Charities SORP (FRS 102) Second Edition" effective 1 January 2019. Autism Unlimited Limited constitutes a public benefit entity as defined by FRS102.

The charitable company meets its day to day working capital requirements through its bank facilities. The charitable company's forecasts and projections, taking account of a reasonable assessment of possible changes in the funding and operating environment, show that the charitable company should be able to operate within the level of its current facilities. After making enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

The principal 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.

1.3 Functional and presentation currency

The charitable company's functional and presentation currency is the pound sterling.

1.4 Funds accounting

Funds held by the Charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Within these funds amounts may be designated for a particular purpose.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.5 Fees receivable

Fees receivable represents the amount invoiced for the provision of services which fall within the company's ordinary activities. Fee income is recognised on a straight-line basis over the period in which the services are delivered.

AUTISM UNLIMITED LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES (continued)

1.6 Donations and gifts

Voluntary income received by way of donations and gifts to the Charity is included in full in the statement of financial activities when receivable. Intangible income is not included unless it represents goods or services, which would have otherwise been purchased. Gifts in kind are included at market value and as resources expended at the same value when distributed.

1.7 Grants receivable

Grants, including grants for the purchase of fixed assets and government grants, are recognised in full in the statement of financial activities in the year in which they are receivable unless they are subject to specified future performance-related conditions in which case they are recognised in income only when the performance-related conditions are met.

1.8 Investment income

Investment income is accounted for in the period in which the Charity is entitled to receipt.

1.9 Fundraising costs

These include the salaries, direct expenditure and overhead costs of the staff who promote fund-raising, including events together with an apportionment of central costs.

1.10 Charitable expenditure

Charitable expenditure are all those costs relating to service deliverance in accordance with the Charity's objectives together with an apportionment of central costs. The method of apportionment for support costs uses the most appropriate basis in each case, as specified in the notes to these accounts.

1.11 Governance costs

Includes those costs associated with meeting the constitutional and statutory requirements of the Charity and includes the audit fees and costs linked to the strategic management of the Charity.

1.12 Operating Leases

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

1.13 Tangible fixed assets

The Charity categorises its tangible fixed assets between the following asset types:

- Freehold land and buildings (Portfield School campus)
- Freehold land and buildings (community properties)
- Premises Improvements
- Fixtures and fittings
- Motor vehicles
- Computer equipment

AUTISM UNLIMITED LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets are stated at cost (or deemed cost for community properties held at valuation at the date of transition to FRS102) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price and costs directly attributed to bringing the asset to its working condition for its intended use.

The Portfield School campus is revalued on a regular basis with the last revaluation having been undertaken as at 31st March 2016.

Tangible fixed assets are stated at cost or valuation less accumulated depreciation.

Depreciation is calculated to write off the cost or deemed cost of tangible fixed assets over their estimated useful lives as follows:-

Freehold land and buildings	- 2% straight line on buildings only; land is not depreciated
Motor vehicles	- 20% straight line method per annum
Computer equipment	- 25% straight line method per annum
Fixtures and fittings	- 16.7% straight line method per annum

At each reporting period end date, the Charity reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.14 Pensions

The pension cost charge represents the contributions payable to the Teachers' Pension Scheme; an insured group personal pension scheme; and the new government auto-enrolment scheme. The Charity has no liability under the schemes other than for the payment of those contributions. The pension schemes' arrangement enables the Charity to comply with the requirements of stakeholder pension provisions.

The Teachers' Pension Scheme is a multi-employer plan. Where it is not possible for the charitable company to obtain sufficient information to enable it to account for the plan as a defined benefit plan, it accounts for the plan as a defined contribution plan.

The government auto-enrolment plan is a defined contribution plan. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet.

1.15 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

AUTISM UNLIMITED LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2022

ACCOUNTING POLICIES (continued)

1.16 Financial instruments

The charitable company has financial assets and financial liabilities of a kind that qualify as basic financial instruments in accordance with FRS102. Basic financial instruments are initially recognised at the transaction value, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

Concessionary loans are initially accounted for at the amount received and the carrying value is subsequently adjusted for any accrued interest payable.

1.17 Provisions for Liabilities

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

1.18 Critical accounting judgements and estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

- (i) Multi-employer defined benefit pension scheme
Certain employees participate in the Teachers' Pension Scheme (TPS) which is a multi-employer defined pension scheme. The charitable company does not have any commitment to make good any actuarial deficit, nor is it entitled to benefit from any surplus funding. In the judgement of the Trustees, the charitable company does not have sufficient information on the assets and liabilities of the scheme and does not have sufficient information to be able to reliably account for its share of the defined benefit obligation and plan assets. Therefore, the scheme is accounted for as a defined contribution scheme.
- (ii) Useful economic lives of tangible assets
The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates based on future investments, economic utilisation and physical condition of the assets.

AUTISM UNLIMITED LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2022

2. DONATIONS AND LEGACIES

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Donations	30,411	111,911	142,322	106,084
Legacies	(20,305)	-	(20,305)	247,143
	10,106	111,911	122,017	353,227

In 2021, the Charity received £37,895 of unrestricted donations and £68,189 of restricted donations. All income from legacies was unrestricted.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Fees	11,806,948	224,780	12,031,728	11,128,148
Covid testing & infection control grants	-	96,508	96,508	111,937
	11,806,948	321,288	12,128,236	11,240,085

In 2021, the Charity received £146,904 of restricted fee income and £10,981,244 of unrestricted fee income. All income from Covid testing & infection control grants was restricted. Restricted fee income relates to Government Grants received towards the operation of the Portfield School & Life skills site.

4. NET INCOME

This is stated after charging / (crediting):	2022	2021
	£	£
Depreciation of tangible assets	231,934	221,192
Rentals payable under operating leases	54,276	50,336
Auditor's remuneration	14,985	14,633
(Profit) / Loss on fixed asset disposal	(1,971)	80,314

Auditor's Remuneration consists of £11,232 (2021: £10,608) of fees due to Rothmans Audit LLP for audit services plus £3,753 (2021: £4,025) of fees due to Rothmans LLP for the provision of accountancy services. Rothmans LLP is an associate of Rothmans Audit LLP.

AUTISM UNLIMITED LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2022

5. COST OF RAISING FUNDS

	Unrestricted	Restricted	2022	2021	Basis of
	£	£	£	£	Allocation
Salaries & assoc. costs	99,778	-	99,778	107,425	Actual
Fundraising costs	6,862	-	6,862	15,449	Actual
Central costs	24,828	-	24,828	30,146	Use of services & staff
	131,468	-	131,468	153,020	

In 2021 all costs of raising funds were unrestricted

AUTISM UNLIMITED
Notes to the Financial Statements
Year Ended 31 March 2022

6. CHARITABLE ACTIVITIES

	Children & Education Services £	Social Care Services £	Chris Page Centre £	Total 2022 £	Total 2021 £	Basis of Allocation
RESTRICTED						
Charitable Activities	308,360	136,694	-	445,054	410,411	Actual
Total Restricted Charitable Activities	308,360	136,694	-	445,054	410,411	
UNRESTRICTED						
Charitable Activities	3,148,904	6,168,522	86,895	9,404,321	8,699,263	Actual
	3,148,904	6,168,522	86,895	9,404,321	8,699,263	
Support Costs						
HR services	172,030	286,654	-	458,684	362,124	Staffing
Facilities costs	95,844	51,850	2,609	150,303	216,968	Property use
IT support	81,331	135,556	-	216,887	192,158	Key IT use & support
Insurance	55,142	60,452	676	116,270	109,289	Actual & use of services
Governance costs	110,716	184,486	-	295,202	294,712	Use of services & staff
Finance costs	108,374	157,457	-	265,831	233,526	Use of services & staff
Community Connect	13,676	22,788	-	36,464	-	Use of services & staff
Marketing	55,281	80,302	-	135,583	41,814	Use of services & staff
Training	725	1,208	-	1,933	-	Use of services & staff
	693,119	980,753	3,285	1,677,157	1,450,591	
Total Unrestricted Charitable Activities	3,842,023	7,149,275	90,180	11,081,478	10,149,854	
Total Charitable Activities	4,150,383	7,285,969	90,180	11,526,532	10,560,265	

AUTISM UNLIMITED
Notes to the Financial Statements
Year Ended 31 March 2022

7. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	7,648,067	7,135,900
Social security costs	622,710	616,174
Pension costs (defined contribution and Teacher's Pension Scheme)	296,563	290,168
	8,567,340	8,042,242

Emoluments of employees earning over £60,000 per annum, excluding employer pension contributions, fell within the following ranges:

	2022	2021
£60,001-£70,000	2	2
£70,001-£80,000	1	-
£80,001-£90,000	1	1
£90,001-£100,000	-	1
£120,000-£130,000	1	-

The average number of employees was:

	2022	2021
Average head count	372	366
	372	366

The Board of Trustees, who are the charitable company's directors, the Senior Leadership Group and Senior Management, comprise the key management personnel of the charitable company. The total of key management personnel remuneration was £756,963 (2021: £656,761).

10 employees received payments on termination of employment totalling £58,640 (2021: 4 employees £14,415). This was paid in the year, and charged as an expense in the statement of financial activities.

Pension contributions outstanding at the year-end totalled £40,562 (2021: £44,207).

AUTISM UNLIMITED
Notes to the Financial Statements
Year Ended 31 March 2022

8. TRANSACTIONS WITH TRUSTEES

No Trustee received any remuneration from the charitable company during the year (2021: £nil). No trustees received reimbursement for out of pocket expenses (2021: £nil). No expenses were paid to third parties on behalf of Trustees (2021: £nil). No Trustee received payment for professional or other services supplied to the charitable company (2021: £nil). No donations were received from Trustees in the year (2021:£84).

9. INDEMNITY INSURANCE

Indemnity insurance was renewed this year as approved by the Charity Commission.

10. TAXATION

The Charity is registered with the Charity Commission and, because of the tax-exempt status afforded, there is no liability to corporation tax on the results for the year.

11. TANGIBLE ASSETS

	Freehold properties	Motor vehicles	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
1 April 2021	10,429,654	235,265	867,724	11,532,643
Additions	125,727	-	199,603	325,330
Disposals	-	(13,500)	(26,748)	(40,248)
31 March 2022	10,555,381	221,765	1,040,579	11,817,725
Depreciation				
1 April 2021	630,072	209,765	569,941	1,409,778
Charge for the year	112,771	10,248	108,915	231,934
Elimination on disposal	-	(13,500)	(23,239)	(36,739)
31 March 2022	742,843	206,513	655,617	1,604,973
Net Book Value				
31 March 2022	9,812,538	15,252	384,962	10,212,752
31 March 2021	9,799,582	25,500	297,783	10,122,865

The Charity has two classes of freehold properties – its community properties and the Portfield School campus.

The community properties were valued as at 1st April 2014 by Goadsby & Harding. The charitable company applied the transitional arrangements of Section 35 of FRS102 and used this valuation as deemed cost going forward. The properties are being depreciated from the valuation date. As the assets are depreciated or sold an appropriate transfer is made from the revaluation reserve to the unrestricted funds.

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Notes to the Financial Statements
Year Ended 31 March 2022

11. TANGIBLE ASSETS (Continued)

The Portfield School campus was revalued as at 31st March 2016 by Goadsby & Harding on a depreciated replacement cost valuation basis.

The historical cost of Portfield School is £6,001,978 and the historical cost of the community properties is £3,701,036.

Included within freehold property is land of £4,874,250 which is not depreciated.

FREEHOLD PROPERTIES

	At 1 April 2021	Additions in year	Disposals in year	At 31 March 2022
	£	£	£	£
Portfield School incl. Therapy Pool	6,653,841	125,727	-	6,779,568
Magdalen Lane	430,000	-	-	430,000
Middle Path, Crewkerne	380,342	-	-	380,342
Manor Road, Christchurch	457,500	-	-	457,500
Penny Farthing House	612,938	-	-	612,938
Greenways	619,249	-	-	619,249
Barn Close	588,028	-	-	588,028
Higher Ground	687,756	-	-	687,756
TOTAL	10,429,654	125,727	-	10,555,381

12. DEBTORS

	2022	2021
	£	£
Trade Debtors	1,990,238	344,854
Other Debtors	13,169	1,691
Prepayments & Accrued Income	374,208	405,267
	2,377,615	751,812

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Year Ended 31 March 2022

13. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	379,635	179,522
Taxation & social security	145,280	175,699
Other Creditors	91,526	97,045
Accruals	150,321	174,817
Deferred Income	2,118,654	413,687
	2,885,416	1,040,770

Deferred income relates to fees received in advance for school fees and social care. The proportion of the fees relating to the next accounting period have been deferred.

	2022	2021
	£	£
As at 1 April 2021	413,687	282,128
Amount released to income from charitable activities	(413,687)	(282,128)
Amount deferred in year	2,118,654	413,687
As at 31 March 2022	2,118,654	413,687

14. LOANS

	2022	2021
	£	£
Other Loans	100,000	100,000
	100,000	100,000

The other loan is an interest free loan from the Talbot Village Trust granted during the year ending 31 March 2014. Security is held over Greenways and should the property cease to be used for charitable activities it would be due for repayment. The Trustees consider this to be a concessionary loan as it is for the furtherance of the objects of the charitable company and the Talbot Village Trust.

15. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
As at 1 April 2021	90,000	300,000
Provided in Year	-	90,000
Released in year	(90,000)	(300,000)
As at 31 March 2022	-	90,000

Provisions for liabilities as at 31 March 2021 relate to potential penalties for late filing of the charity's ESOS assessment. The provisions were reversed in the current financial year when the Charity's appeal was successful and the penalties were reduced to £100, which has been paid in full.

AUTISM UNLIMITED
Notes to the Financial Statements
Year Ended 31 March 2022

16. TOTAL FUNDS – Current Year

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted funds:					
Portfield School - Buildings	1,779,352	-	(74,940)	75,019	1,779,431
Portfield School - Fixtures & Fittings	12,387	-	(2,300)	-	10,087
Adult Services - Buildings	338,198	-	(37,831)	-	300,367
Adult Services - Fixtures & Fittings	6,349	-	(1,161)	-	5,188
Employability	10,662	-	-	-	10,662
Therapy equipment & IT	-	2,500	-	-	2,500
Education & Skills Funding	17,415	222,222	(197,892)	-	41,745
Barnes Lane Activities	202	-	(202)	-	-
Childwick Trust Horse Riding	10,800	-	-	-	10,800
Sensory Multi-Use Games Area	-	1,200	-	(1,200)	-
Portfield School Model Classroom	16,051	10,000	(26,051)	-	-
Trampolines - Bouncing for Brilliance	-	1,300	-	(1,300)	-
Forest School	3,128	-	(827)	-	2,301
Volunteer Co-Ordinator	8,106	(8,106)	-	-	-
Playground Portfield School	-	75,019	-	(75,019)	-
Higher Ground Cabin	312	-	-	-	312
Infection control	-	2,773	(2,773)	-	-
Testing	785	-	(785)	-	-
Workforce	-	51,569	(51,569)	-	-
Duke of Edinburgh	-	2,457	(2,457)	-	-
Pop up Cafe	-	3,500	(3,500)	-	-
Community Connect	-	21,963	(60)	-	21,903
Minibus	-	1,000	-	-	1,000
Musician in Residence	-	1,500	-	-	1,500
Lending Library	-	1,300	-	-	1,300
ICTF	-	42,166	(42,166)	-	-
Other	-	836	(540)	-	296
Total restricted funds	2,203,747	433,199	(445,054)	(2,500)	2,189,392

AUTISM UNLIMITED
Notes to the Financial Statements
Year Ended 31 March 2022

16. TOTAL FUNDS – Current Year continued

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Unrestricted funds:					
Unrestricted funds	2,591,667	11,837,359	(10,453,053)	(244,303)	3,731,670
<u>Designated Funds:</u>					
Fixed asset reserve	6,919,967	-	(115,703)	246,803	7,051,067
Revaluation reserve	1,066,612	-	-	-	1,066,612
Covid-19 contingency reserve	550,000	-	(550,000)	-	-
Chris Page Centre	207,336	(20,305)	(94,190)	-	92,841
Total unrestricted funds	11,335,582	11,817,054	(11,212,946)	2,500	11,942,190
Total funds	13,539,329	12,250,253	(11,658,000)	-	14,131,582

16. TOTAL FUNDS - Prior Year Comparatives

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted funds:					
Portfield School - Buildings	1,746,172	-	(71,519)	104,699	1,779,352
Portfield School - Fixtures & Fittings	-	-	(192)	12,579	12,387
Adult Services – Buildings	376,029	-	(37,831)	-	338,198
Adult Services - Fixtures & Fittings	-	-	(616)	6,965	6,349
Employability	10,662	-	-	-	10,662
Therapy equipment & IT	2,721	-	(2,721)	-	-
Education & Skills Funding	18,974	146,904	(148,463)	-	17,415
Barnes Lane Activities	202	-	-	-	202
Childwick Trust Horse Riding	10,800	-	-	-	10,800
Portfield School Bikeability	4,153	-	(4,705)	552	-
Sensory Multi-Use Games Area	55,865	27,500	-	(83,365)	-
Portfield School Model Classroom	15,101	950	-	-	16,051
Trampolines - Bouncing for Brilliance	3,240	9,339	-	(12,579)	-

AUTISM UNLIMITED
Notes to the Financial Statements
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16. TOTAL FUNDS - Prior Year Comparatives continued

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Forest School	2,925	1,166	(963)	-	3,128
Volunteer Co-Ordinator	8,106	-	-	-	8,106
COVID support	10,000	-	(10,000)	-	-
Portfield School Playground	-	21,334	-	(21,334)	-
Higher Ground Cabin	-	7,500	(223)	(6,965)	312
Infection control	-	96,850	(113,747)	16,897	-
Testing	-	7,327	(6,542)	-	785
Workforce	-	7,760	(12,489)	4,729	-
Other	-	400	(400)	-	-
Total restricted funds	2,264,950	327,030	(410,411)	22,178	2,203,747
Unrestricted funds:					
Unrestricted funds	2,385,126	11,026,282	(10,121,211)	(698,530)	2,591,667
<u>Designated Funds:</u>					
Fixed asset reserve	6,816,550	-	(98,999)	202,416	6,919,967
Revaluation reserve	1,142,676	-	-	(76,064)	1,066,612
Covid-19 contingency reserve	50,000	-	(50,000)	550,000	550,000
Chris Page Centre	-	240,000	(32,664)	-	207,336
Total unrestricted funds	10,394,352	11,266,282	(10,302,874)	(22,178)	11,335,582
Total funds	12,659,302	11,593,312	(10,713,285)	-	13,539,329

AUTISM UNLIMITED
Notes to the Financial Statements
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16. TOTAL FUNDS – Description of Funds

Restricted Funds

Portfield School - Buildings	This fund represents the donations received for and expensed on the Parley Site Buildings, less depreciation on those assets.
Portfield School – Fixtures & Fittings	This fund represents the donations received for and expensed on the Children’s Services Fixtures Fittings & Equipment, less depreciation on those assets.
Adult Services – Buildings	This fund represents the donations received for and expensed on Adult Services Residential Homes.
Adult Services – Fixtures & Fittings	This fund represents the donations received for and expensed on the Adult Services Fixtures Fittings & Equipment, less depreciation on those assets.
Employability	This fund represents grants received to fund an internship for students attending the Life skills programme.
Therapy equipment & IT	This fund represents donations received for therapy & IT equipment at Portfield School.
Education & Skills Funding	This fund represents grants received for the benefit of pupils at Portfield School, such as pupil premium, sport premium and ESFA capital grants.
Barnes Lane Activities	This fund represents grants received to provide additional activities for residents at Barnes Lane
Childwick Trust Horse Riding	This fund represents grants received to establish a Horse-Riding Therapy programme to benefit all of the charity’s service users
Portfield School Bikeability	This fund represents grants received to establish a Wheels Workshop and provide Bikeability training to pupils at Portfield School and its Life skills service
Sensory Multi-Use Games Area	This fund represents donations received towards the creation of a MUGA at Portfield School.
Portfield School Model Classroom	This fund represents donations received towards the creation of a Model Classroom at Portfield School.
Trampolines - Bouncing for Brilliance	This fund represents donations received towards the purchase of three trampolines for pupils at the Portfield School & Life skills site.
Forest School	This fund represents income received towards the operation of a forest school for pupils at Portfield School.
Volunteer Co-Ordinator	This fund represents donations received for the employment of a volunteer co-ordinator.

AUTISM UNLIMITED
Notes to the Financial Statements
Year Ended 31 March 2022

16. TOTAL FUNDS – Description of Funds continued

Restricted Funds

COVID support	This fund represents grants received to provide support to care workers, school staff & school pupils and their families during the Covid-19 pandemic
Portfield School Playground	This fund represents donations received for new playground equipment at Portfield School.
Higher Ground Cabin	This fund represents donations received for the construction of a garden cabin at Higher Ground.
Infection control	This fund represents infection control grants received in respect of the residential living facilities operated by the Charity
Testing & Workforce Grants	These funds represent grants received to facilitate testing of residents and care workers respectively, during the Covid-19 pandemic.
Duke of Edinburgh's Award Scheme	This fund represents a grant received to enable Portfield School to start delivering a DofE scheme.
Pop up Cafe	This fund represents donations received to convert a horse box into a mobile café, offering both a training and work experience facility for Sixth Form students as well as a marketing asset to promote the charity at third party events.
Community Connect	This fund represents donations received to provide a family liaison service within The Chris Page Centre and through the Community Connect service.
Minibus	This fund represents donations received to invest in a minibus for Portfield School.
Musician in Residence	This represents donations received to provide a musician in residence at Portfield School
Lending Library	This represents donations received to purchase items for a library of books and resources within The Chris Page Centre for clients of the Chris Page Centre, parents of students at Portfield and the wider public to borrow
ICTF	This fund represents infection control and testing grants received in respect of Adult Service facilities operated by the charity.
Other	These funds represent other restricted donations received by the charity and expended in the period.

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Notes to the Financial Statements
Year Ended 31 March 2022

16. TOTAL FUNDS – Description of Funds continued

Designated funds:

Fixed Assets	This fund represents the net book value of tangible fixed assets, except for those already held within restricted or revaluation reserves.
Revaluation Reserve	This fund represents the historic accumulated revaluation gains on the fixed assets.
Covid-19 Contingency	This fund has been allocated to hold contingency funding to enable the charity to respond to the Covid-19 outbreak. The funding was fully expended during the financial year.
Chris Page Centre	This fund has been allocated to hold funding received from a legacy left by Mr Page, which the Charity is using to develop a new Chris Page Centre.

AUTISM UNLIMITED
Notes to the Financial Statements
Year Ended 31 March 2022

17. ANALYSIS OF TOTAL ASSETS BETWEEN FUNDS – Current Year

	Fixed assets	Net current assets/ (liabilities)	Provisions & Long term liabilities	Total as at 31 March 2022
	£	£	£	£
Restricted funds:				
Portfield School - Buildings	1,779,431	-	-	1,779,431
Portfield School - Fixtures & Fittings	10,087	-	-	10,087
Adult Services – Buildings	300,367	-	-	300,367
Adult Services - Fixtures & Fittings	5,188	-	-	5,188
Employability	-	10,662	-	10,662
Therapy equipment & IT	-	2,500	-	2,500
Education & Skills Funding	-	41,745	-	41,745
Childwick Trust Horse Riding	-	10,800	-	10,800
Forest School	-	2,301	-	2,301
Higher Ground Cabin	-	312	-	312
Community Connect	-	21,903	-	21,903
Minibus	-	1,000	-	1,000
Musician in Residence	-	1,500	-	1,500
Lending Library	-	1,300	-	1,300
Other	-	296	-	296
Total restricted funds	2,095,073	94,319	-	2,189,392
Unrestricted funds	-	3,831,670	(100,000)	3,731,670
Designated Funds:				
Fixed asset reserve	7,051,067	-	-	7,051,067
Revaluation reserve	1,066,612	-	-	1,066,612
Chris Page centre	-	92,841	-	92,841
Total unrestricted funds	8,117,679	3,924,511	(100,000)	11,942,190
Total funds	10,212,752	4,018,830	(100,000)	14,131,582

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Notes to the Financial Statements
Year Ended 31 March 2022

17. ANALYSIS OF TOTAL ASSETS BETWEEN FUNDS - Prior Year Comparatives

	Fixed assets	Net current assets/ (liabilities)	Provisions & Long term liabilities	Total as at 31 March 2022
	£	£	£	£
Restricted funds:				
Portfield School - Buildings	1,779,352	-	-	1,779,352
Portfield School - Fixtures & Fittings	12,387	-	-	12,387
Adult Services – Buildings	338,198	-	-	338,198
Adult Services - Fixtures & Fittings	6,349	-	-	6,349
Employability	-	10,662	-	10,662
Education & Skills Funding	-	17,415	-	17,415
Barnes Lane Activities	-	202	-	202
Childwick Trust Horse Riding	-	10,800	-	10,800
Portfield School Model Classroom	-	16,051	-	16,051
Forest School	-	3,128	-	3,128
Volunteer Co-Ordinator	-	8,106	-	8,106
Higher Ground Cabin	-	312	-	312
Testing	-	785	-	785
Total restricted funds	2,136,286	67,461	-	2,203,747
Unrestricted funds	-	2,781,667	(190,000)	2,591,667
Designated Funds:				
Fixed asset reserve	6,919,967	-	-	6,919,967
Revaluation reserve	1,066,612	-	-	1,066,612
Covid-19 contingency reserve	-	550,000	-	550,000
Chris Page centre	-	207,336	-	207,336
Total unrestricted funds	7,986,579	3,539,003	(190,000)	11,335,582
Total funds	10,122,865	3,606,464	(190,000)	13,539,329

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Notes to the Financial Statements
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18. OPERATING LEASE COMMITMENTS

At the balance sheet date, the company had the following minimum lease payments under non-cancellable operating leases for each of the following periods:

	Plant and machinery		Land and buildings	
	2022	2021	2022	2021
	£	£	£	£
Payments due:				
Not later than one year	10,437	10,580	5,643	9,600
Later than one and not later than 5 years	9,568	20,005	-	1,736
Later than five years	-	-	-	-
	20,005	30,585	5,643	11,336

19. FINANCIAL INSTRUMENTS

	2022	2021
	£	£
Financial assets that are debt instruments measured at amortised cost:		
Fees and sundry debtors	1,990,238	344,854
Cash at bank and in hand	4,526,631	3,895,422
	6,516,869	4,240,276
Financial liabilities measured at amortised cost:		
Other loans	100,000	100,000
Trade creditors	379,635	179,522
	479,635	279,522

20. MEMBERS' LIABILITY

The Charity is a company limited by guarantee having no share capital. Each member undertakes to contribute such amount (not exceeding £1) as may be required in the event of the Charity being wound up.

AUTISM UNLIMITED
Notes to the Financial Statements
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21. CAPITAL COMMITMENTS

There were no material capital commitments as at the balance sheet date.

22. RELATED PARTY TRANSACTIONS

Transactions with Trustees are disclosed at Note 8. There were no other Related Party Transactions.

23. CONTROL

The charitable company is controlled by its Trustees acting in concert.

24. PENSION COMMITMENTS AND OTHER POST-RETIREMENT BENEFITS

Defined contribution scheme

The charitable company operates a defined contribution pension scheme for non-teaching staff, together with the government auto-enrolment scheme. The assets of the schemes are held separately from those of the company in independently administered funds.

Defined benefit scheme

The company contributes to the Teachers' Pension Scheme for the benefit of its teaching staff, which is a defined benefit scheme. The assets of the scheme are administered by the Teachers' Pension Agency which instructs the company as to the level of contributions, with eligible employees making a tiered percentage contribution and employers' contributions made at a fixed rate of 23.68%. The charitable company does not have any commitment to make good an actuarial deficit, nor is it entitled to benefit from surplus funding. Accordingly, the scheme is accounted for as if it is a defined contribution scheme.

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Notes to the Financial Statements
Year Ended 31 March 2022

25. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2021	2021	2021
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
Income			
Donations	285,038	68,189	353,227
Charitable Activities	10,981,244	258,841	11,240,085
Total Income	11,266,282	327,030	11,593,312
Expenditure			
Raising funds	153,020	-	153,020
Charitable activities	10,149,854	410,411	10,560,265
Total expenditure	10,302,874	410,411	10,713,285
NET INCOME	963,408	(83,381)	880,027
Transfers between funds	(22,178)	22,178	-
Net movement in funds for the year	941,230	(61,203)	880,027
RECONCILIATION OF FUNDS:			
Total funds brought forward	10,394,352	2,264,950	12,659,302
Total funds carried forward	11,335,582	2,203,747	13,539,329