



# Annual Report and Financial Statements

Year End 31 March 2020

**Autism Wessex**

Company Number: 2506982

Registered Charity Number: 1000792










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"The top priority was to place the charity on a sound financial footing so that we could support our beneficiaries for many years to come."

## Message from the Chair

**I am delighted to introduce the annual report and financial statements for the year to March 2020. I am immensely proud of what has been achieved and the commitment of our charity wide team. Last year we developed a strategic plan to build on the foundations set throughout the last 50 years. The top priority was to place the charity on a sound financial footing so that we could support our beneficiaries for many years to come.**

I am particularly pleased with the improved financial position. We have achieved a very significant surplus compared to last year where we had just surpassed a break-even position. We are now in a much better position to address emerging challenges.

In Adult Services, we increased our supported living provision, adopted online recording, and partnered with a housing association to develop a new, seven-unit supported living scheme which is expected to open in autumn 2020.

Portfield School has continued to grow, having had a very successful first year of our Early Years centre, Stepping Stones. We were also proud to open The Bridge in autumn 2019 in the Joan Dampney Building, named after our school's Honorary President and

long standing Governor, Mrs Joan Dampney. We invested in a face-lift to the interior of the school, turning it into a more cheerful and inspiring space. Students now benefit from qualified swimming tutors and formal lessons with some students becoming quite competitive. We received excellent feedback on the first year of our Forest School and have further plans to develop this child-centred learning approach. This year we also exchanged key locks for swipes, which makes movement through the school more fluid and less adult-controlled.

In September 2019, we set up the Community Connection Service, which provides information and signposts people to providers within our knowledge bank.

We developed the blueprint for an assessment centre, having listened to our community who told us about long waiting lists and distances travelled for families. We were fortunate to have received a legacy to enable this from our great friend and long standing trustee, Mr Chris Page RIP.

We have started a programme of investment in all our estates, improving the school site and refreshing our homes and houses to make them wonderful places to learn or live.



It is our core belief that in delivering excellent care, support and learning, it is our front line teams who are the heroes in everything we do. Not only did teams embrace the challenges of the financial year but, in some months, a 100% reduction in agency use was achieved.

As I write, Covid19 has created the greatest challenge that the charity has ever faced. I have been moved by the tenacity and care shown by every one of our team members. I cannot commend them highly enough for their efforts, which have been nothing short of inspirational. While we are still learning and adjusting to this new environment, we have confidence that we can and will respond to each new challenge as it comes. Our focus will be the same at all times: to ensure the health and safety of both client groups and colleagues.


Funds were successfully raised to build a Sensory Multi Use Games Area and a fabulous new Wheels Workshop at the school. We are very grateful to our generous donors and both projects were substantially completed by year-end and opened in early summer 2020.

During the year, we welcomed Julie Shield, Richard Strachan and James Brazier as trustees. Caroline Martin retired and we thank her for her contribution.

My thanks goes to the Board of Trustees who have provided support and guidance throughout year and to Siún Cranny, who has done an outstanding job in leading us to become the buoyant and person-centred charity that we are today. We have exciting plans for the future and now, we also have the confidence to make a difference in the lives of more autistic children, adults and their families.

My final tributes and thanks must go to our unswerving volunteers, supporters and donors who are fundamental to our work and who give so generously of their talents to change lives and help people achieve their aspirations, whatever challenges are faced.

**Malcolm Farrell,**  
**Chairman, Autism Wessex**



"I have been moved by the tenacity and care shown by every one of our team members."



# Trustees' Annual Report

Incorporating the Directors'  
and Strategic Report







## Autism Wessex - our vision and strategy

Established in 1968, and originally founded by parents of children with autism, the charity provides high quality specialist care and education to children and adults with autism and supports their families and carers. We currently work across the counties of Dorset, Hampshire, Somerset, and Wiltshire.

### Our vision

Our vision is a world where people with autism are active citizens enjoying maximum independence and a good quality of life.

### Our mission

To provide consistent, high quality education, care and support to anyone affected by autism.

•  
To raise awareness and promote understanding.

### Our promises

- ✓ **To the people we work for:** We promise we'll listen to you and work with you to help you achieve your ambitions and fulfil your potential.
- ✓ **To our commissioners:** We promise to listen and to develop solutions that are cost effective.
- ✓ **To those who donate:** We promise to use your donations wisely and carefully to transform the lives of those we serve.
- ✓ **To our colleagues:** We promise to value you, involve you and to communicate with you in an accessible way.



## Our Services

### Residential Homes

We operate seven 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 Service

We provide supported living services to people of all ages in their own homes and in the community. We provide services across the counties of Dorset, and parts of Somerset and Hampshire. Our commitment is to provide every single person we support with the framework to identify the opportunities that are available to them, make considered choices about what they want to achieve and work in partnership to successfully achieve those aims. The Community Support Service has offices in Christchurch and Dorchester.

### Portfield School

Portfield School is a thriving non-maintained school for 90 pupils in purpose-built accommodation in Parley, near Christchurch, and at its 14-plus 'Life Skills' 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.

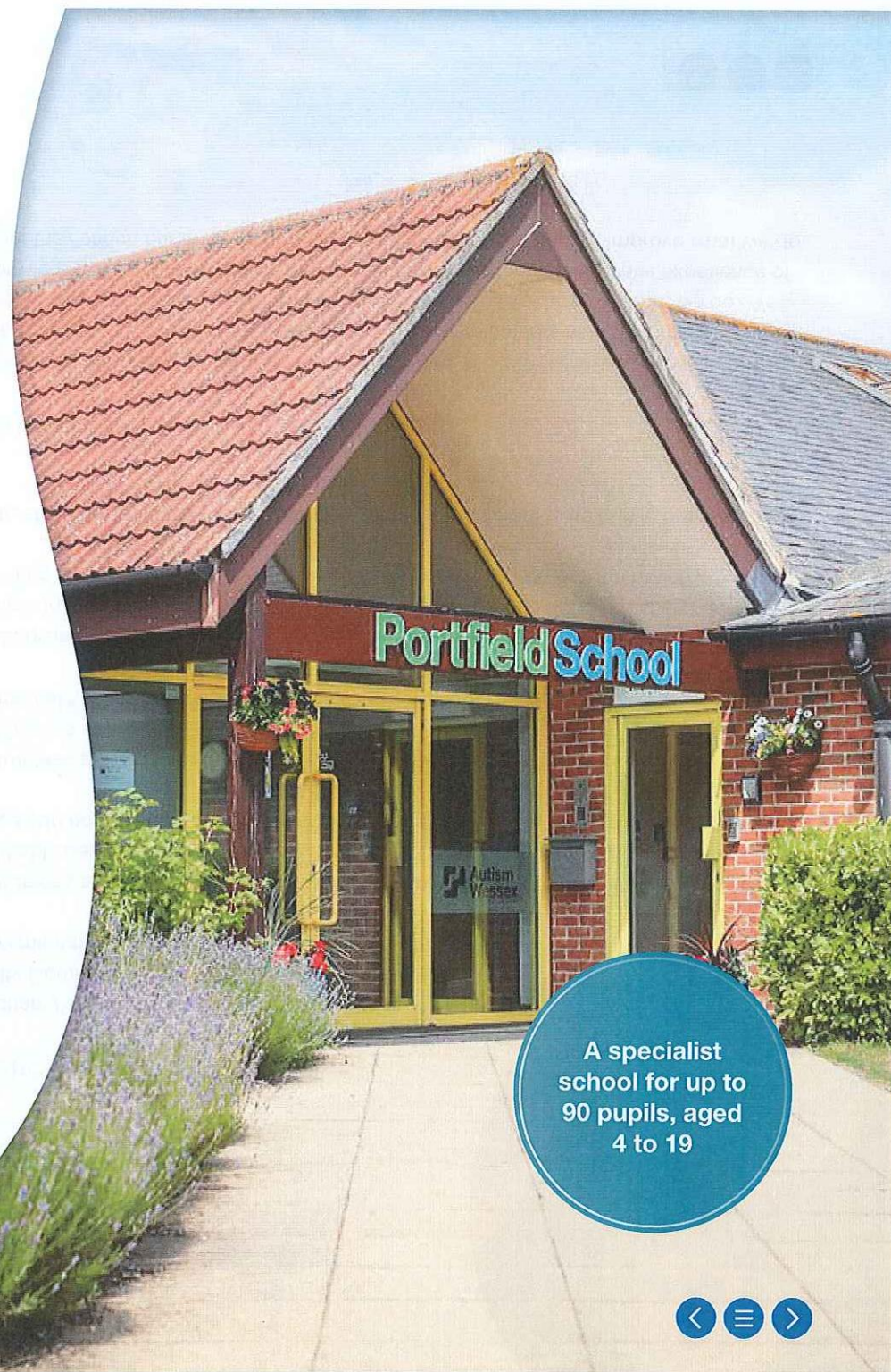
### Community Connection Service

Our Community Connector provides signposting and information on autism and associated conditions and can help with:


- your or your child's education options
- support in education
- training for professionals in education
- education resources
- how to talk about your or your child's condition

### Charity Hub

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







**Volunteers help  
the charity to deliver  
its services every day  
and without them,  
we could not achieve  
what we do.**

## 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 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 the following sections:

- 1 Objectives and activities
- 2 Achievements and performance
- 3 Financial review
- 4 Plans for future periods

## 1 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.

### Progress against strategic priorities

In 2017, the charity adopted the following strategic goals:

- ✓ Support more people affected by autism and associated difficulties.
- ✓ Raise awareness and acceptance of autism in the local community.
- ✓ Deliver our mission and vision as effectively and efficiently as possible.
- ✓ Become a robust and sustainable financial entity.

## 2 Achievements and performance in the past year

### Community and residential services

Our Adult Services continued to grow overall with an increase in hours provided in supported living of 10% over the year, and residential staying stable following the closure of Rose Cottage at the end of 2018-19. We have continued to work with local authority commissioners to address the financial viability of services with some positive results but with more still to do.



The year commenced with the reshaping of the community and residential services into an area based structure, to increase support for our teams as many work remotely. This step increased the effectiveness of service delivery with the teams exceeding their targets in agency use, retention and voids management, absence management, and clarified line management.

Higher Ground had a Care Quality Commission (CQC) inspection in January 2020 and was awarded an overall rating of Good. All our services regulated by the CQC are rated Good.

Improved training and accessibility has helped to improve standards with the introduction of a cloud-based platform to provide remote training and real time compliance checks.

Last year we undertook to expand our supported living offering. We entered into a partnership to provide seven supported living units in a newly developed property, which has been specially adapted to be autism-friendly. Opening is planned in autumn 2020.







## Education

The year has been crucial in the development of the school. Its reputation for providing high quality education and supporting the personal development of each student has continued to grow and this has led to increased referrals. We have successfully converted one of our buildings into new classrooms to cater for the increased numbers of Early Year pupils.

The school has undergone a period of change to enhance the education and therapy provision. This development provides education, therapeutic input and increased positive behaviour support.

Outdoor learning has been enhanced by the construction of the Sensory Multi-Use Games Area, which has transformed sport and activity for students. We have also engaged a range of experts supporting different parts of our curriculum including a Musician in Residence and a Yoga Instructor.

## Our people

Employees represent the greatest investment and are the most valuable asset. Acquiring and retaining the highest calibre talent is our priority. The three-year people plan focusses on employee engagement; ensuring people have the best possible employee experience. A fully interactive on-boarding platform, personal development and bespoke, accredited training programmes have been developed to encourage a positive culture and career pathway for those who join Autism Wessex.

The introduction of a user-friendly training portal has ensured that new joiners are given the best possible start and existing colleagues are continually developing and enhancing new skills in both mandatory professional subjects and (optional) training. We empower and support our colleagues in the areas of positive mental health and well-being with our Mental Health Champion programme.

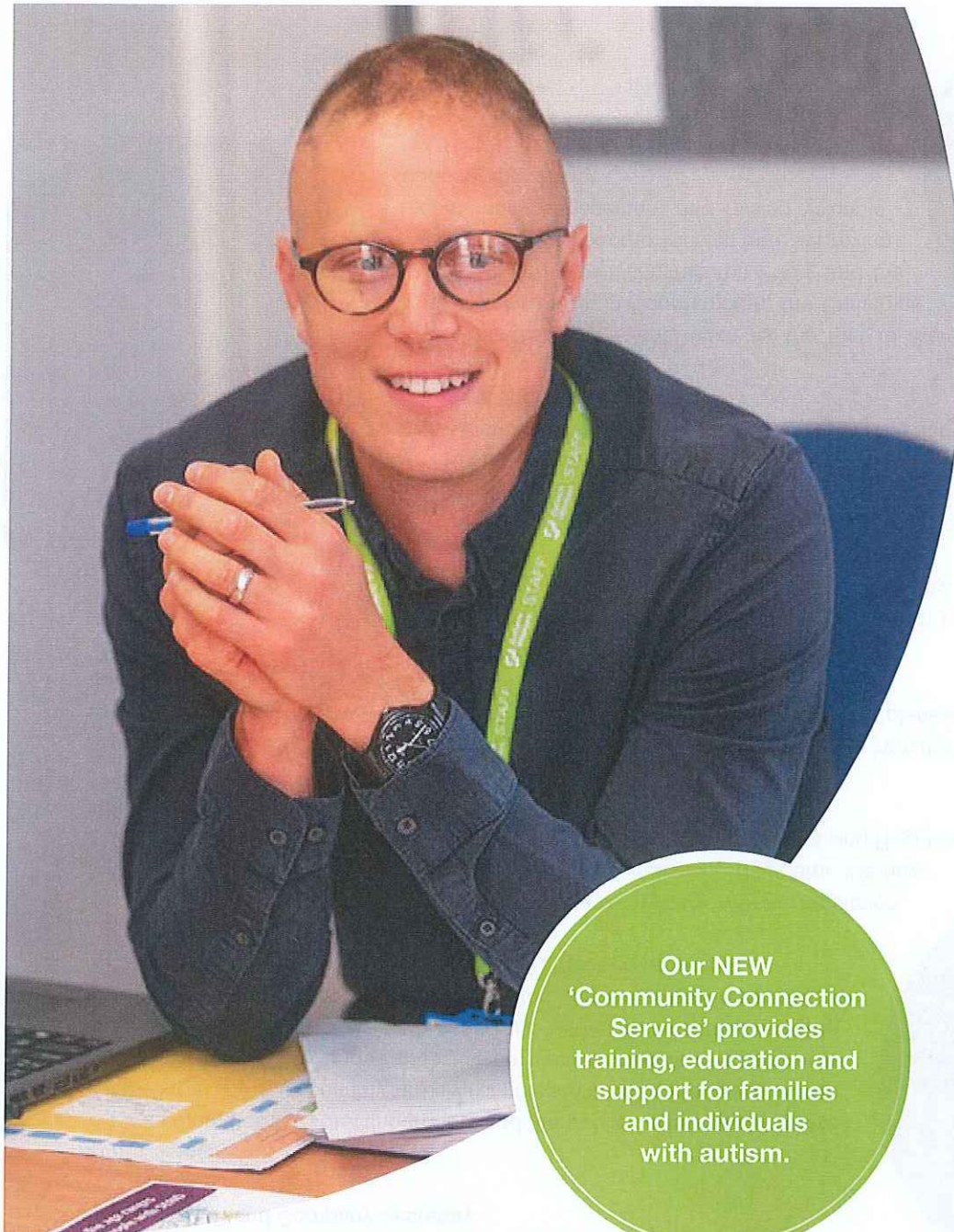
Human Resources has relaunched itself as a critical internal customer service.

### **Other initiatives introduced include:**

- ✓ People HR™ Self-Service portal and mobile app.
- ✓ A redesigned and modernised online Employee Handbook.
- ✓ Design of a positive behaviour support programme with BiLD (British Institute for Learning Disabilities), MHFA (Mental Health First Aiders) and NVQ (National Vocational Qualification).

The charity will always provide a productive 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, responsibilities for dependents, age, and physical/mental disability.





**Our NEW  
'Community Connection  
Service' provides  
training, education and  
support for families  
and individuals  
with autism.**

### **Community Connection Service**

The service was set up in September 2019 and currently offers signposting to Autism Wessex services and other local organisations. Enquiries are received by telephone or email and in response, appointments are made. We also provide information on autism and related issues.

The service plans to provide training and education to local businesses whilst working with the training and fundraising teams to be more visible in the community for families or individuals with autism.

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

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

The charity also worked with local retailers to organise a number of autism-friendly shopping events over the Christmas period.



## Leadership and management

Key leadership posts were filled with the arrival of the new Finance Director, Director of HR and Company Secretary.

## 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 will 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 Wessex 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 remained challenging and is not yet delivering the level of performance seen in other areas of the charity.

However, during the year, the team made some good gains in increasing core funds. Key successes included raising funds to build the Sensory Multi Use Games Area and the Wheels Workshop at the school, as well as supporting activities across our Adult Services.

The team led events such as the Pier to Pier Reindeer Run in Bournemouth, the Christmas Carol concert in Christchurch Priory and the Big Sing in Wimborne Minster, both improving community engagement and raising valuable funds for the charity.





### 3 Financial Review

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

The charity's income for the period increased from £9,565,737 to £10,218,057, an increase of 6.8%.

This income derived from:

Education contracts:	£3,940,905
Residential home contracts:	£3,206,905
Community support services:	£2,845,303
Fundraising:	£187,471
Other activities:	£37,473

Expenditure in respect of those activities increased from £9,503,745 to £9,811,154, an increase of 3.2%:

Education services:	£3,632,391
Social care:	£5,941,507
Fundraising:	£161,882
Information and signposting service/non-contracted services:	£75,374

This combined activity generated a surplus of £406,903 against £61,992 for the previous period, representing 4.0% 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 objectives:

*"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 £12,252,399 to £12,659,302.



#### Financial reserves and investment policy

The charity has reviewed and clarified its reserves policy during the year. 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 Wessex, the vast majority of which are the freeholds of Portfield School and the residential homes. Without them, Autism Wessex 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 year, the trustees agreed to designate an amount of £50,000 specifically to recognise the additional risks around the Corona Virus outbreak and the ability to maintain front line worker resource.

**Free reserves** are freely available for general use. They are retained to enable the trustees to provide assurance to our service users, the public and local authorities that Autism Wessex 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 reserves 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 in which they are financed.

At the end of March 2020, the charity had free reserves of £2.39m, equating to 2.9 months of expenditure, in line with its free reserves target (on the equivalent basis in 31 March 2019: 2.7 months). Total funds amounted to £12.66m of which £2.26m is restricted, £7.96m represents the value of operational fixed assets and £0.05m was designated to cover specific Covid-19 risks.

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. 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 Wessex. 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 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 whistle blowing 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 local authorities. To mitigate this we have developed costing models to be used in pricing discussions, strengthening relationships with local authorities and incorporating a full review of the financial operating model into the strategic review.

### Operational risks

Challenges in recruiting the required levels of appropriately qualified staff to maintain and expand services persist. We have taken a number of steps over the past year with respect to recruitment and retention practices and keep them under close review.

We take our responsibilities over the handling of sensitive data very seriously and have taken the opportunity of the new GDPR rules to review our responsibilities to protect personal data and prevent data breaches.

### 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. An enormous level of support from our teams, increased workforce planning and careful cost management have helped in the initial stages.

The current position is evolving and the charity has made contingency plans for a second wave.





## 4 Our plans for 2020/21

### Education

The school has continued to grow increasing the roll towards 90. The trend of referrals, plus the movement through the school of existing pupils, means there is additional demand for our Life Skills offering and we are currently exploring opportunities to expand.

The planned changes to the management and therapy team have been completed and the new team continues to develop the educational and therapy offering with an increased focus on integrating the two.

### Community and residential services

The charity continues to work with local authorities to ensure the long-term viability of services. The proportion of care delivered through supported living arrangements continues to increase and a key focus for 2020/21 is to develop a clear strategy for the future.

### Specialist assessment centre

We are developing a specialist service that focuses on offering autism assessments supported by a range of therapeutic services for both children and adults diagnosed with autism. The centre will be staffed by a multi-disciplinary team who specialize in autism and neuro-developmental disorders, with access to the latest research to deliver quality leading edge clinical excellence and is due to open in 2020.

### Administrative details

Autism Wessex is a company limited by guarantee (Company number 2506982) and a registered charity (Charity number 1000792). 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:**

Mr J Beebee	Appointed 30 April 2018. <i>Resigned 6 April 2020.</i>
Mr J Brazier	Appointed 6 February 2020.
Ms G Crouch	Appointed 30 April 2018.
Mr H Dampney	Appointed 19 November 2018.
Mrs M Das	Appointed 4 August 2020.
Mrs E Eager	Appointed 23 July 2020.
Mr M Farrell	Chair since 19 November 2018. Appointed 11 December 2017.
Mr M James	Vice Chairman since 19 November 2018. Appointed 11 December 2017.
Ms C Martin	Appointed 4 December 2018. <i>Resigned 17 September 2019.</i>
Mr H Nash	Appointed 3 September 2018.
Ms J Shield	Appointed 1 August 2019.
Mr R Strachan	Appointed 29 April 2019.
Mr A Trevett	Appointed 14 November 2017. <i>Resigned 6 April 2020.</i>

### Chief Executive Officer

Siún Cranny

### Solicitors

Lester Aldridge LLP, Russell House, Oxford Road, Bournemouth BH8 8EX

### Bankers

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

### Auditors

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





## Structure, Governance and Management

Autism Wessex 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 ten trustees.

Trustees may be appointed at any time by resolution of 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 2019, provides for progressive refreshing of the Board and acknowledges the recommendation in the Charity Governance Code for smaller charities that trustees should be appointed for an agreed length of time.

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

Prospective trustees are interviewed to assess their suitability for a trustee position and 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 Chairman, other Board members and the Executive. All trustees are required to undertake safeguarding training.

Daily operational running of Autism Wessex, 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 2345 of the Companies Act 2006. The charity holds directors' and officers' liability insurance.

## Trustees' Responsibilities

The trustees (who are also directors of Autism Wessex 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 Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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.

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

Malcom Farrell  
Chairman

Date: 22/10/2020



# Independent Auditors Report





## Opinion

We have audited the financial statements of Autism Wessex ('the charitable company') for the year ended 31 March 2020 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 a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- ✓ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ✓ have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **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.



### Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, 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 Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the director's report or the strategic report included within the trustees' report.

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

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

### Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable,

matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

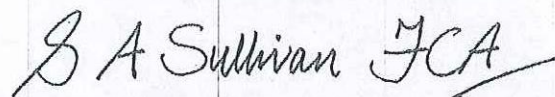
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

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

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

### Use of our report

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



Susan Sullivan FCA (Senior Statutory Auditor)  
For and on behalf of Rothmans Audit LLP  
Chartered Accountants & Statutory Auditors  
Avebury House, St Peter Street, Winchester, Hampshire, SO23 8BN

Date: 13<sup>th</sup> November 2020



# Financial Statements





# Statement of Financial Activities — Year Ended 31 March 2020

	Notes	Unrestricted Funds (£)	Restricted Funds (£)	2020 Total Funds (£)	2019 Total Funds (£)
<b>Income</b>					
Donations and legacies	2	63,485	124,306	187,791	188,043
Charitable activities	3	9,927,824	102,442	10,030,266	9,377,694
<b>Total income</b>		<b>9,991,309</b>	<b>226,748</b>	<b>10,218,057</b>	<b>9,565,737</b>
<b>Expenditure</b>					
Raising funds	5	161,882	-	161,882	115,962
Charitable activities	6	9,450,800	198,472	9,649,272	9,387,783
<b>Total expenditure</b>		<b>9,612,682</b>	<b>198,472</b>	<b>9,811,154</b>	<b>9,503,745</b>
<b>NET INCOME</b>		<b>378,627</b>	<b>28,276</b>	<b>406,903</b>	<b>61,992</b>
Transfers between funds		-	-	-	-
Revaluation Gain / Loss		-	-	-	-
<b>Net movement in funds for the year</b>		<b>378,627</b>	<b>28,276</b>	<b>406,903</b>	<b>61,992</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	16	10,004,251	2,248,148	12,252,399	12,190,407
<b>Total funds carried forward</b>	<b>16</b>	<b>10,382,878</b>	<b>2,276,424</b>	<b>12,659,302</b>	<b>12,252,399</b>



## Income and Expenditure Account — Year Ended 31 March 2020

	Notes	2020 (£)	2019 (£)
<b>INCOME</b>		10,218,057	9,565,737
General expenses		(9,811,052)	(9,459,693)
<b>Operating surplus (deficit)</b>		<b>407,005</b>	<b>106,044</b>
Interest payable and similar charges		(102)	(44,052)
<b>SURPLUS FOR THE YEAR</b>		<b>406,903</b>	<b>61,992</b>
<b>ANALYSIS OF SURPLUS</b>			
Unrestricted funds		378,627	215,649
Restricted funds		28,276	(153,657)
<b>SURPLUS FOR THE YEAR</b>		<b>406,903</b>	<b>61,992</b>



## Cash Flow Statement — Year Ended 31 March 2020

	2020		2019	
	(£)	(£)	(£)	(£)
<b>Net cash generated/ (used) from operating activities (Note 1)</b>		632,768		655,597
<b>Cash flow from investing activities</b>				
Purchase of tangible assets	(177,232)		(100,494)	
<b>Net cash provided by / (used in) investing activities</b>		(177,232)		(100,494)
<b>Cash flow from financing activities</b>				
Repayment of loans			(1,088,484)	
Interest paid	(102)		(44,052)	
<b>Net cash (used)/ generated in financing activities</b>		(102)		(1,132,536)
<b>Net increase/ (decrease) in cash and cash equivalents</b>		455,434		(577,433)
Cash and cash equivalents at the beginning of the year		1,552,124		2,129,557
<b>Cash and cash equivalents at the end of the year</b>		2,007,558		1,552,124



# Balance Sheet as at 31 March 2020

	Notes	2020 (£)	2019 (£)
<b>Fixed assets</b>			
Tangible assets	11	11,198,567	11,245,258
		<b>11,198,567</b>	<b>11,245,258</b>
<b>Current assets</b>			
Debtors	12	605,931	544,307
Cash at bank and in hand		2,007,558	1,552,124
		<b>2,613,489</b>	<b>2,096,431</b>
<b>Creditors: Amounts falling due within one year</b>	<b>13</b>	<b>(752,754)</b>	<b>(739,290)</b>
<b>Net current assets</b>		<b>1,860,735</b>	<b>1,357,141</b>
Total assets less current liabilities		13,059,302	12,602,399
Creditors: Amounts falling due after more than one year	14	(100,000)	(100,000)
Provisions for liabilities	15	(300,000)	(250,000)
<b>Net assets</b>		<b>12,659,302</b>	<b>12,252,399</b>
<b>Funds</b>			
General unrestricted funds	16	2,385,126	8,861,575
Fixed asset reserve	16	6,816,550	
Covid-19 contingency reserve	16	50,000	
Revaluation reserve	16	1,142,676	1,142,676
<b>Unrestricted funds</b>		<b>10,394,352</b>	<b>10,004,251</b>
Restricted funds	16	2,264,950	2,248,148
		<b>12,659,302</b>	<b>12,252,399</b>

The financial statements were approved and authorised for issue by the directors on 22/10/20 and signed on their behalf by:  **Malcolm Farrell, Chairman**



## 1. Note to the Cash Flow Statement for the Year Ended 31 March 2020

	2020 (£)	2019 (£)
Net income	406,903	61,992
Net interest expense	102	44,052
Depreciation of tangible assets	223,922	243,569
Gain on disposal of tangible assets	-	-
<b>Working capital movements:</b>		
- Decrease / (increase) in debtors	(61,624)	254,669
- (Decrease) / increase in creditors	63,465	51,315
<b>Net cash inflow/ (outflow) from operating activities</b>	<b>632,768</b>	<b>655,597</b>

## 2. Analysis of changes in net debt

	At start of year (£)	Cash-flows (£)	At end of year (£)
Cash at bank and in hand	1,552,124	455,434	2,007,558
<b>Total</b>	<b>1,552,124</b>	<b>455,434</b>	<b>2,007,558</b>



# Notes to the Financial Statements





## 1. Accounting policies

### 1.1 General information

Autism Wessex 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.

### 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 Wessex 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.

*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.

### 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

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 includes 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.

### 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 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.

#### (iii) Provisions for sleep-in back pay

Provisions for liabilities represent the trustees' estimate of the anticipated expense to the charitable company in respect of sleep in back pay to 31 March 2020. The potential liability is reviewed annually and amended when necessary to reflect current estimates.



## 2. Donations And Legacies

	Unrestricted (£)	Restricted (£)	2020 (£)	2019 (£)
Donations	54,223	124,306	178,529	87,403
Legacies	9,262	-	9,262	100,000
Gift aid recovered		-	-	640
	<b>63,485</b>	<b>124,306</b>	<b>187,791</b>	<b>188,043</b>

In 2019 the charity received £53,950 of unrestricted donations and £33,453 of restricted donations. All income from legacies and gift aid was unrestricted.

## 3. Income from Charitable Activities

	Unrestricted (£)	Restricted (£)	2020 (£)	2019 (£)
Fees	9,924,084	102,442	10,026,526	9,373,192
Training services	3,740	-	3,740	4,502
	<b>9,927,824</b>	<b>102,442</b>	<b>10,030,266</b>	<b>9,377,694</b>

In 2019 the charity received £10,340 of restricted fee income and £9,362,852 of unrestricted fee income. All income from training services was unrestricted. Restricted fee income relates to Government Grants received towards the operation of the Portfield School and Life Skills site.



## 4. Net Income

This is stated after charging/(crediting):	2020 (£)	2019 (£)
Depreciation of tangible assets	223,922	243,569
Rentals payable under operating leases	115,741	35,698
Auditor's remuneration	13,800	12,673
Gain on fixed asset disposal		

Auditor's Remuneration in 2020 consists of £10,200 (2019: £10,200) of fees due to Rothmans Audit LLP for the audit of the 2020 accounts plus £3,600 (2019: £2,473) of fees due to Rothmans LLP for the provision of accountancy services. Rothmans LLP is an associate of Rothmans Audit LLP.

## 5. Cost of Raising Funds

	Unrestricted (£)	Restricted (£)	2020 (£)	2019 (£)	Basis of Allocation
Salaries and associated costs	148,719	-	148,719	103,160	Actual
Fundraising costs	11,417	-	11,417	6,934	Actual
Central costs	1,746	-	1,746	5,868	Use of services & staff
	<b>161,882</b>	<b>-</b>	<b>161,882</b>	<b>115,962</b>	

In 2019 all costs of raising funds were unrestricted.



## 6. Charitable Activities - Current Year

	Children and Education Services (£)	Social Care Services (£)	Advocacy (£)	Total 2020 (£)	Total 2019 (£)	Basis of Allocation
<b>RESTRICTED</b>						
Charitable Activities	106,389	1,350	-	107,739	44,271	Actual
Depreciation	52,902	37,831	-	90,733	153,179	Actual
	<b>159,291</b>	<b>39,181</b>	<b>-</b>	<b>198,472</b>	<b>197,450</b>	
<b>Support Costs</b>						
Other central costs	-	-	-	-	-	Use of services & staff
	-	-	-	-	-	
<b>TOTAL RESTRICTED CHARITABLE ACTIVITIES</b>	<b>159,291</b>	<b>39,181</b>		<b>198,472</b>	<b>197,450</b>	
<b>UNRESTRICTED</b>						
Charitable Activities	2,992,793	5,262,805	64,346	8,319,944	7,667,280	Actual
	<b>2,992,793</b>	<b>5,262,805</b>	<b>64,346</b>	<b>8,319,944</b>	<b>7,667,280</b>	
<b>Support costs</b>						
HR services	79,914	175,295	2,578	257,787	313,523	Staffing
Premises cost	-	-	-	-	23,736	Property use
IT support	33,821	33,131	2,071	69,023	93,384	Key IT use & support
Insurance	28,389	57,959	193	86,541	117,909	Actual & use of services
Other central costs	244,425	318,321	5,685	568,431	824,818	Use of services & staff
Governance costs	6,787	8,839	158	15,784	19,127	Use of services & staff
Loan interest	44	57	1	102	44,052	Use of services
Depreciation	86,927	45,919	342	133,188	86,504	Actual & use of services
	<b>480,307</b>	<b>639,521</b>	<b>11,028</b>	<b>1,130,856</b>	<b>1,523,053</b>	
<b>TOTAL UNRESTRICTED CHARITABLE ACTIVITIES</b>	<b>3,473,100</b>	<b>5,902,326</b>	<b>75,374</b>	<b>9,450,800</b>	<b>9,190,333</b>	
<b>TOTAL CHARITABLE ACTIVITIES</b>	<b>3,632,391</b>	<b>5,941,507</b>	<b>75,374</b>	<b>9,649,272</b>	<b>9,387,783</b>	



## 6. Charitable Activities - Prior Year Comparatives

	Children and Education Services (£)	Social Care Services (£)	Advocacy (£)	Total 2019 (£)	Basis of Allocation
<b>RESTRICTED</b>					
Charitable Activities	35,633	-	8,638	44,271	Actual
Depreciation	105,936	47,243	-	153,179	Actual
	<b>141,569</b>	<b>47,243</b>	<b>8,638</b>	<b>197,450</b>	
<b>Support Costs</b>					
Other central costs	-	-	-	-	Use of services & staff
	-	-	-	-	
<b>TOTAL RESTRICTED CHARITABLE ACTIVITIES</b>	<b>141,569</b>	<b>47,243</b>	<b>8,638</b>	<b>197,450</b>	
<b>UNRESTRICTED</b>					
Charitable Activities	2,261,704	5,343,123	62,453	7,667,280	Actual
	<b>2,261,704</b>	<b>5,343,123</b>	<b>62,453</b>	<b>7,667,280</b>	
<b>Support costs</b>					
HR services	94,057	213,196	6,270	313,523	Staffing
Premises cost	11,631	11,631	474	23,736	Property use
IT support	44,824	44,824	3,736	93,384	Key IT use & support
Insurance	32,274	85,384	251	117,909	Actual & use of services
Other central costs	346,424	461,898	16,496	824,818	Use of services & staff
Governance costs	8,033	10,711	383	19,127	Use of services & staff
Loan interest	18,502	24,669	881	44,052	Use of services
Depreciation	29,647	56,389	468	86,504	Actual & use of services
	<b>585,392</b>	<b>908,702</b>	<b>28,959</b>	<b>1,523,053</b>	
<b>TOTAL UNRESTRICTED CHARITABLE ACTIVITIES</b>	<b>2,847,096</b>	<b>6,251,825</b>	<b>91,412</b>	<b>9,190,333</b>	
<b>TOTAL CHARITABLE ACTIVITIES</b>	<b>2,988,665</b>	<b>6,299,068</b>	<b>100,050</b>	<b>9,387,783</b>	



## 7. Staff Costs

	2020 (£)	2019 (£)
Wages and salaries	6,758,910	6,446,723
Social security costs	511,275	485,627
Defined contribution pension costs (including Teacher's Pension Scheme)	211,035	175,835
	<b>7,481,220</b>	<b>7,108,185</b>

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

	2020	2019
£60,001-£70,000		
£70,001-£80,000		
£80,001-£90,000		1
£90,001-£100,000	1	

	2020	2019
The average number of employees was		
Average head count	384	389

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 employee benefits of key management personnel was £556,453 (2019: £571,034).

Four employees received payments on termination of employment totalling £28,006. (2019: 2 employees £20,689). This was paid in the year, and charged as an expense in the statement of financial activities.

Pension contributions outstanding at the year-end were £35,669 (2019: £33,436).



## 8. Transactions with Trustees

No Trustee received any remuneration from the charitable company during the year (2019: £nil). Three Trustees received reimbursement for out of pocket expenses totalling £268 (2019: £nil). No expenses were paid to third parties on behalf of Trustees (2019: £nil). No Trustee received payment for professional or other services supplied to the charitable company (2019: £nil). No donations and membership fees were received from Trustees in the year (2019: £2,532 from five Trustees).

## 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 and equipment (£)	Total (£)
<b>Cost</b>				
1 April 2019	11,460,305	228,999	648,263	12,337,567
Additions	33,387	-	143,845	177,232
Disposals	-	-	-	-
<b>31 March 2020</b>	<b>11,493,692</b>	<b>228,999</b>	<b>792,108</b>	<b>12,514,799</b>
<b>Depreciation</b>				
1 April 2019	485,906	186,210	420,193	1,092,309
Charge for the year	118,497	23,184	82,242	223,923
Elimination of disposal	-	-	-	-
<b>31 March 2020</b>	<b>604,403</b>	<b>209,394</b>	<b>502,435</b>	<b>1,316,232</b>
<b>Net book value</b>				
<b>31 March 2020</b>	<b>10,889,289</b>	<b>19,605</b>	<b>289,673</b>	<b>11,198,567</b>
<b>31 March 2019</b>	<b>10,974,399</b>	<b>42,789</b>	<b>228,070</b>	<b>11,245,258</b>

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

The community properties were valued as at 1 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.

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

The historical cost of Portfield School is £5,758,137 and the historical cost of the community properties is £4,474,835.

Included within freehold property is land of £5,606,948 which is not depreciated.



## 11. Tangible Assets (continued)

### Freehold Properties

	At 1 April 2019 (£)	Additions in year (£)	Disposals in year (£)	At 31 March 2020 (£)
Portfield School incl. Therapy Pool	6,410,000	33,387	-	6,443,387
Magdalen Lane	430,000	-	-	430,000
High Croft/Valley View	704,080	-	-	704,080
Middle Path	380,342	-	-	380,342
Manor Road	457,500	-	-	457,500
Rose Cottage	570,412	-	-	570,412
Penny Farthing	612,938	-	-	612,938
Greenways	619,249	-	-	619,249
Barn Close	588,028	-	-	588,028
Higher Ground	687,756	-	-	687,756
<b>TOTAL</b>	<b>11,460,305</b>	<b>33,387</b>	<b>-</b>	<b>11,493,692</b>

## 12. Debtors

	2020 (£)	2019 (£)
Trade Debtors	448,356	357,019
Other Debtors	12,958	6,561
Prepayments & Accrued Income	144,617	180,727
	<b>605,931</b>	<b>544,307</b>



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

	2020 (£)	2019 (£)
Trade Creditors	128,568	179,489
Taxation & social security	121,212	119,170
Other Creditors	124,119	124,973
Accruals	96,727	73,978
Deferred Income	282,128	241,680
	<b>752,754</b>	<b>739,290</b>

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

	2020 (£)	2019 (£)
As at 1 April 2019	241,680	228,679
Amount released to income from charitable activities	(241,680)	(228,679)
Amount deferred in year	282,128	241,680
<b>As at 31 March 2020</b>	<b>282,128</b>	<b>241,680</b>

### 13. Loans

	2020 (£)	2019 (£)
Other loans	100,000	100,000
	<b>100,000</b>	<b>100,000</b>

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

	2020 (£)	2019 (£)
As at 1 April 2019	250,000	250,000
Provided in Year	50,000	
<b>As at 31 March 2020</b>	<b>300,000</b>	<b>250,000</b>

Provisions for liabilities represent the Trustees estimate of the anticipated expense to the charitable company in respect of sleep in back pay to 31 March 2020.



## 16. Total Funds — Current Year

	At 1 April 2019 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31 March 2020 (£)
<b>Restricted Funds</b>					
Portfield School — Buildings	1,810,548	-	(64,376)		1,746,172
Adult Services — Buildings	413,860	-	(37,831)		376,029
Employability	18,740	-	(8,078)		10,662
Therapy equipment & IT	5,000	-	(2,279)		2,721
Education & Skills Funding	-	102,442	(76,628)	(6,840)	18,974
Barnes Lane Activities	-	1,365	(1,163)		202
Childwick Trust Horse Riding	-	13,500	(2,700)		10,800
Portfield School Bikeability	-	9,446	(3,294)	(1,999)	4,153
Sensory Multi-Use Games Area	-	58,500	-	(2,635)	55,865
Portfield School Model Classroom	-	15,101	-		15,101
Trampolines — Bouncing for Brilliance	-	3,240	-		3,240
Forest School	-	4,000	(1,075)		2,925
Volunteer Co-Ordinator	-	8,106	-		8,106
COVID support	-	10,200	(200)		10,000
Portfield School — General	-	848	(848)		-
<b>Total restricted funds</b>	<b>2,248,148</b>	<b>226,748</b>	<b>(198,472)</b>	<b>(11,474)</b>	<b>2,264,950</b>
Unrestricted funds	8,861,575	9,991,309	(9,612,682)	(6,855,076)	2,385,126
<b>Designated funds</b>					
Fixed asset reserve	-	-	-	6,816,550	6,816,550
Covid-19 contingency reserve	-	-	-	50,000	50,000
Revaluation reserve	1,142,676	-	-		1,142,676
<b>Total unrestricted funds</b>	<b>10,004,251</b>	<b>9,991,309</b>	<b>(9,612,682)</b>	<b>11,474</b>	<b>10,394,352</b>
<b>Total funds</b>	<b>12,252,399</b>	<b>10,218,057</b>	<b>(9,811,154)</b>	<b>-</b>	<b>12,659,302</b>



## 16. Total Funds — Prior Year Comparatives

	At 1 April 2018 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31 March 2019 (£)
<b>Restricted Funds</b>					
Portfield School — Buildings	1,876,989	-	(66,441)		1,810,548
Adult Services — Buildings	455,903	-	(42,043)		413,860
Employability	-	18,740			18,740
Portfield School — Fixtures Fittings & Equipment	16,735	-	(16,735)		-
Portfield School — General	21,885	5,875	(22,760)		5,000
Education & Skills Funding	-	10,340	(10,340)		-
Portfield School — Early Years	25,293	-	(25,293)		-
Adult Services — Fixtures Fittings & Equipment	5,000	200	(5,200)		-
Advocacy Service	-	8,638	(8,638)		-
<b>Total restricted funds</b>	<b>2,401,805</b>	<b>43,793</b>	<b>(197,450)</b>	<b>-</b>	<b>2,248,148</b>
Unrestricted funds	8,645,926	9,521,944	(9,306,295)		8,861,575
Revaluation reserve	1,142,676	-	-		1,142,676
<b>Total unrestricted funds</b>	<b>9,788,602</b>	<b>9,521,944</b>	<b>(9,306,295)</b>	<b>-</b>	<b>10,004,251</b>
<b>Total funds</b>	<b>12,190,407</b>	<b>9,565,737</b>	<b>(9,503,745)</b>	<b>-</b>	<b>12,252,399</b>



## 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.

#### Adult Services — Buildings

This fund represents the donations received for and expensed on Adult Services Residential Homes.

#### Employability

This fund represents grants received to fund an internship for students attending the Life Skills program.

#### Therapy equipment and IT

This fund represents donations received for therapy and IT equipment at Portfield School.

#### Education and Skills Funding

This fund represents grants received for the benefit of pupils at Portfield School, such as pupil premium, sport premium and EFA 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 and 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.

#### 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 – General

This fund represents donations received for activities at Portfield School, less expenditure during the year.

#### Portfield School — Fixtures Fittings and Equipment

This fund represents the donations received for and expensed on the Children's Services Fixtures Fittings & Equipment, less depreciation on those assets.

#### Portfield School — Early Years

This fund represents donations received for Early Years activities at Portfield School, less expenditure during the year.

#### Adult Services — Fixtures Fittings & Equipment

This fund represents the donations received for and expensed on the Adult Services Fixtures Fittings & Equipment, less depreciation on those assets.

#### Advocacy Service

This fund represents the donations received and expensed on running the service, including Drop-in Groups.

### 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.

#### Covid-19 Contingency

This fund has been allocated to hold contingency funding to enable the charity to respond to the Covid-19 outbreak.

#### Revaluation Reserve

This fund represents the historic accumulated revaluation gains on the fixed assets.



## 16. Total Funds — Designated Funds

The charity clarified its reserves policy during the year and created a new designated fund to represent the fixed assets of Autism Wessex, the vast majority of which are the freeholds of Portfield School and the residential homes. This reserve was created by a transfer from unrestricted free reserves as at 31 March 2020, however if the reserve had been created when the assets were acquired the movements in reserves would have been as follows:

	At 1 April 2019 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31 March 2020 (£)
Unrestricted funds	2,112,530	9,991,309	(9,502,955)	(215,758)	2,385,126
<b>Designated Funds</b>					
Fixed asset reserve	6,749,045	-	(109,727)	177,232	6,816,550
Revaluation reserve	1,142,676	-	-	-	1,142,676
Covid-19 contingency reserve		-	-	50,000	50,000
<b>Total restricted funds</b>	<b>10,004,251</b>	<b>9,991,309</b>	<b>(9,612,682)</b>	<b>11,474</b>	<b>10,394,352</b>
Total unrestricted funds	2,248,148	226,748	(198,472)	(11,474)	2,264,950
<b>Total funds</b>	<b>12,252,399</b>	<b>10,218,057</b>	<b>(9,811,154)</b>	<b>-</b>	<b>12,659,302</b>



## 16. Total Funds — Designated Funds — Prior Year

	At 1 April 2018 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31 March 2019 (£)
Unrestricted funds	1,355,523	9,521,944	(9,201,464)	436,527	2,112,530
<b>Designated Funds</b>					
Fixed asset reserve	7,290,403	-	(104,831)	(436,527)	6,749,045
Revaluation reserve	1,142,676	-	-	-	1,142,676
<b>Total restricted funds</b>	<b>9,788,602</b>	<b>9,521,944</b>	<b>(9,306,295)</b>	<b>-</b>	<b>10,004,251</b>
Total unrestricted funds	2,401,805	43,793	(197,450)		2,248,148
<b>Total funds</b>	<b>12,190,407</b>	<b>9,565,737</b>	<b>(9,503,745)</b>	<b>-</b>	<b>12,252,399</b>



## 17. Analysis of Total Assets Between Funds – Current Year

	Fixed Assets	Net Current Assets/ (liabilities) (£)	Provisions & Long Term Liabilities (£)	Total as at 31 March 2020 (£)
<b>Restricted Funds</b>				
Portfield School — Buildings	1,746,172	-	-	1,746,172
Adult Services — Buildings	376,029	-	-	376,029
Employability	-	10,662	-	10,662
Therapy equipment & IT	-	2,721	-	2,721
Education & Skills Funding	-	18,974	-	18,974
Barnes Lane Activities	-	202	-	202
Childwick Trust Horse Riding	-	10,800	-	10,800
Portfield School Bikeability	-	4,153	-	4,153
Sensory Multi-Use Games Area	-	55,865	-	55,865
Portfield School Model Classroom	-	15,101	-	15,101
Trampolines — Bouncing for Brilliance	-	3,240	-	3,240
Forest School	-	2,925	-	2,925
Volunteer Co-Ordinator	-	8,106	-	8,106
COVID support	-	10,000	-	10,000
Portfield School — General	-	-	-	-
<b>Total restricted funds</b>	<b>2,122,201</b>	<b>142,749</b>	<b>-</b>	<b>2,264,950</b>
Unrestricted funds	1,117,140	1,667,986	(400,000)	2,385,126
<b>Designated funds</b>				
Fixed asset reserve	6,816,550	-	-	6,816,550
Covid-19 contingency reserve	-	50,000	-	50,000
Revaluation reserve	1,142,676	-	-	1,142,676
<b>Total unrestricted funds</b>	<b>9,076,366</b>	<b>1,717,986</b>	<b>(400,000)</b>	<b>10,394,352</b>
<b>Total funds</b>	<b>11,198,567</b>	<b>1,860,735</b>	<b>(400,000)</b>	<b>12,659,302</b>



## 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 2019 (£)
<b>Restricted Funds</b>				
Portfield School — Buildings	1,810,548	-	-	1,810,548
Adult Services — Buildings	413,860	-	-	413,860
Employability Internship	-	18,740	-	18,740
Portfield School — General	-	5,000	-	5,000
<b>Total restricted funds</b>	<b>2,224,408</b>	<b>23,740</b>	<b>-</b>	<b>2,248,148</b>
Unrestricted funds	7,878,174	1,333,401	(350,000)	8,861,575
Revaluation reserve	1,142,676	-		1,142,676
<b>Total unrestricted funds</b>	<b>9,020,850</b>	<b>1,333,401</b>	<b>(350,000)</b>	<b>10,004,251</b>
<b>Total funds</b>	<b>11,245,258</b>	<b>1,357,141</b>	<b>(350,000)</b>	<b>12,252,399</b>

## 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	
	2020	2019	2020	2019
	(£)	(£)	(£)	(£)
<b>Payments due:</b>				
Not later than one year	39,479	35,970	11,105	11,950
Later than one and not later than 5 years	143	17,985	11,336	26,888
Later than five years	-	-	-	-
	<b>39,622</b>	<b>53,955</b>	<b>22,441</b>	<b>38,838</b>



## 19. Financial Instruments

	2020 (£)	2019 (£)
Financial assets that are debt instruments measured at amortised cost:		
Fees and sundry debtors	448,356	357,019
Cash at bank and in hand	2,007,558	1,552,124
	<b>2,455,914</b>	<b>1,909,143</b>
Financial liabilities measured at amortised cost:		
Other loans	100,000	100,000
Trade creditors	128,568	179,489
	<b>228,568</b>	<b>279,489</b>

## 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.

## 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 10. There were no other Related Party Transactions.



## 23. Control

The company is controlled by its Trustees acting in concert.

## 24. Pension commitments and other post-retirement benefits

### Defined contribution scheme

The 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 16.48% until September 2019 and 23.68% thereafter. The 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.



## 25. Comparative Figures for the Statement of Financial Activities

	2019 Unrestricted Funds (£)	2019 Restricted Funds (£)	2019 Total Funds (£)
<b>Income</b>			
Donations	154,590	33,453	188,043
Charitable Activities	9,367,354	10,340	9,377,694
<b>Total Income</b>	<b>9,521,944</b>	<b>43,793</b>	<b>9,565,737</b>
<b>Expenditure</b>			
Raising funds	115,962	-	115,962
Charitable activities	9,190,333	197,450	9,387,783
<b>Total Expenditure</b>	<b>9,306,295</b>	<b>197,450</b>	<b>9,503,745</b>
<b>NET INCOME</b>	<b>215,649</b>	<b>(153,657)</b>	<b>61,992</b>
Transfers between funds	-	-	-
Revaluation Gain / Loss	-	-	-
<b>Net movement in funds for the year</b>	<b>215,649</b>	<b>(153,657)</b>	<b>61,992</b>
<b>RECONCILIATION OF FUNDS:</b>			
<b>Total funds bought forward</b>	<b>9,788,602</b>	<b>2,401,805</b>	<b>12,190,407</b>
<b>Total funds carried forward</b>	<b>10,004,251</b>	<b>2,248,148</b>	<b>12,252,399</b>



# Thank You

## Back to the start

### Annual Report and Financial Statements Year End 31 March 2020

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