

Annual Report and Financial Statements



Statement of
Financial Activities
Year Ended
31 March 2023

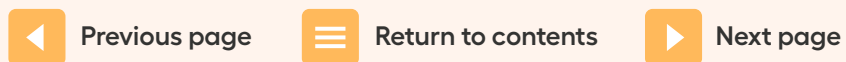
Contents

Message from the Chair	03
Trustees' Annual Report	06
Statement of Responsibilities	07
Independent Auditor's Report	24
Statement of Financial Activities	29
Summary Income and Expenditure Account	31
Balance Sheet	32
Cash Flow Statement	33
Notes to the Financial Statements	35

Using the navigation

To help you navigate through the report and financial statements we have created this PDF with links throughout.

The icons in the bottom right hand corner will help you navigate.



Message from the Chair

Welcome to the Annual Report and Financial Statements for the year to 31 March 2023.

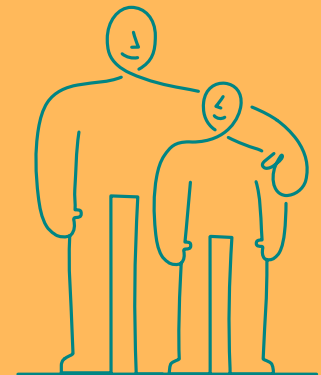
It has been another great year for our charity as we continue to create new opportunities for those we support. Thanks to our dedicated and hardworking team, we have been able to forge ahead with new projects whilst maintaining the quality of care and education for the people we support.

I am pleased to say that we are receiving more and more recognition as a centre of excellence in education and learning for neuro-diverse students, their families and associated organisations. We have received more positive press coverage this year than in any previous years which is a result of the great achievements of our people and the campaigns we are running to promote awareness of autism. It is only through awareness, empathy and understanding that we will create a world where autism is accepted and celebrated.

On the following page you will find highlights of some of our key achievements.



“It is only through awareness, empathy and understanding that we will create a world where autism is accepted and celebrated”



Everything we do is about creating opportunities for those we support and there have been some amazing achievements this year. Here are some of the highlights:

- One of our students has been accepted to the prestigious Orpheus College to pursue his dream of becoming a pianist.
- The Duke of Edinburgh award scheme has made a significant difference to the lives of many of our students. Inclusivity in this mainstream activity has boosted the morale and confidence and opened up possibilities they did not realise existed for them. The perfect example of this is Evan who will travel to Rwanda this year to help build a school as part of his desire to help others and give something back.
- We welcomed our first Child Ambassador – Neveah Dunmore, a well-known singer who has performed as a support act for an X Factor contestant, has joined the Autism Unlimited team and is actively promoting our name and services wherever she goes.
- This year we launched Futures our bespoke programme for young adults between the ages of 19 and 25 which I am pleased to report has been a huge success. Of our initial intake of 4 Learners, 2 have already found jobs they love.
- Another student discovered he had a passion for all things musical; taught himself how to play the guitar; and performed his own song - at one of our charity events.
- Our marketing campaigns to promote autism awareness and acceptance featured some amazingly inspirational and moving stories from our students, their families and the wider community. These campaigns reached a total of 11,000 viewers who have now grown their understanding about autism. Please take a look at our website or our social media channels to read some of these motivating and touching stories.
- We launched our workplace training package, which was co-produced with our autistic colleagues. So far, over 2,000 people in external workplaces have undertaken this training increasing awareness and understanding of autism.
- We have secured a larger Sixth Form site, which has enabled us to accommodate up to 32 students, double our previous capacity.

Operational updates

We are determined that in everything we do, we will consult with and use the lived experience of the neuro-diverse community. To drive this forward we set up a Steering Group of 4 neuro-divergent individuals who have helped inform and advise us on strategic projects and opportunities. This collaboration has worked extremely well, and the Group members have encouraged, challenged and engaged with us in honest and reflective conversations.

Governance

With the continued growth at Portfield School and the launch of our Futures programme, we have taken the opportunity to review our Governance structure. It remains imperative that we have accurate and relevant reporting and that the Governors and trustees provide the Board with necessary oversight and assurances to ensure we are making the best decisions.

Conclusion

I would like to take this opportunity to say how much I have enjoyed the role of Interim Chair and to express my gratitude for Malcolm Farrell, our previous Chair who was a stalwart champion of the charity. Malcolm provided stability and a clear focus of the future direction we needed to take in delivering the right strategy for those we are here to serve.

My thanks also go to the CEO and Executive Team who have continued with dedication and positivity to deal with any challenges and to grow the charity into the amazing organisation that it is today.



James Brazier
Interim Chair
Autism Unlimited



Trustees' Annual Report





Autism Unlimited - our vision and strategy

Our charity was founded in 1968 by parents of autistic children in their garden shed who were determined that their children would have the educational support they needed. The group established one of the first specialist autistic schools in the UK. Today the charity has grown significantly, and we now provide considerably 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 plans for the coming year are to grow additional resources that drive forward awareness in the neuro-typical community as well as providing additional learning services.

We will review our Adult provision and define how we deliver this important service in the future, always striving for high quality and innovative approaches. At the same time, we will introduce new initiatives to retain our team members and ensure their wellbeing.

We will continue with every effort to maintain our strong financial performance and to deliver benefits of those achievements to our beneficiaries.

We recognise the enormous challenges that our sector faces and we will seek to strengthen partnerships, develop synergies and maintain our rigorous approach to “business” to continue the charity’s reputation as well managed and sustainable.



Our services impact

Residential Homes

During 2022-2023 we restructured our Adult Support Division. We now have 4 homes with 4 residents in each home.

Each resident benefits from person-centred support, enabling them to reach their personal goals. We encourage them to make their own life choices whilst ensuring that their personal interests, hobbies and needs are 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 110 students in purpose-built premises at 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 signposts 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 seeking post diagnostic support. This support helps 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. We respond to increasing calls for people experiencing high anxiety caused by the lack of resources available.

Charity Hub

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





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 – autistic people, people with additional learning needs, those with mental health challenges 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 deliver.

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:

- 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.



2 Achievements and performance in the past year

Portfield School

The school roll increased from 104 at the end of March 2022 to 110 at the end of March 2023. Our focus is centred on expanding the range of services for students, to help them find their passion and to explore opportunities for them to learn and develop outside of the standard curriculum. 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 Therapy Team continues to grow with the addition of an actor in residence. There will be a new intake of students taking part in the Duke of Edinburgh Award Scheme and those who took part last year will be studying for their Silver award this year.

6th Form

Over the last few years, the demand for our 6th form service increased significantly and it was clear that we had now outgrown the premises we were occupying. Thankfully we have been able to secure a new larger site for this much needed programme of further education and enable us to sign up 32 students, double our current intake. We plan to be open in time for the

new academic year and will be offering a full curriculum which will include Functional Skills English, Maths, ICT, Prince's Trust Personal Development and Employability Skills, RSHE, ICT and Preparation for Adulthood.

Adult Support

To ensure that we maintain the quality of our care and deliver the best possible outcomes for the adults we support, we restructured our Adult Services Division. We reduced our Senior Leadership Team and now have 2 Registered Managers, who each oversee the services in the East and the West. This has enabled us to focus on our efficiency in providing the best possible care.

Our team are vital in ensuring that we can provide the quality of care that we do, and it is essential that we retain them, both for continuity of care for the people we support and to manage our expenditure on recruitment. We have introduced a programme of communication that gives them the opportunity to make suggestions for how we develop and improve our services and working practices. This is proving invaluable in maintaining both staff morale and the standard of excellence we provide.



2 Achievements and performance in the past year

Futures

Futures is our new and bespoke programme for young adults between the ages of 19 and 25. It has been designed to provide a Preparation for Adulthood framework with the overriding goal of enabling our Learners to achieve sustained employment and better long-term life outcomes.

The programme was set up, with permission from our Trustees, to determine the value to our neuro-diverse Learners and others with learning disabilities and deliver the results we were hoping for. It has more than exceeded our expectation - of the 4 Learners who initially signed up, 2 are now employed in careers they love, and 2 have recently been successful with job interviews. We now look to our next intake of Learners, who we will support on their journey to employment and independence.

External Autism training

This year, we launched our suite of workplace training packages. The portfolio is aimed at educating employers in a variety of topics from Understanding Autism, Autism Acceptance, Signalong and Positive Behaviour Support (PBS). All workshops have been co-designed in consultation with

our autistic colleagues and network. This essential component ensures the training presents an authentic, autistic perspective, drawing on real-life, lived experiences. To date, over 2,000 people in the workplace have benefitted from the training either through e-learning or face-to-face sessions. From the level of interest shown we are confident that the momentum will continue and already have several new external organisations registered for the training.

Community Connect and Chris Page Centre

Our Community Connect service continues to offer signposting to parents/carers, autistic adults and professionals by sharing information/resources and connecting/linking them with internal or external services. The service also offers emotional support by actively listening to our clients and by promoting autism acceptance amongst the public and empowerment of each individual that comes to us.

This year we piloted our Assessment Service, and we learnt a great deal about what is required and what needs to be included. We are currently investigating new models for how we can continue to deliver this in a way that is cost-effective and meets the demand.



2 Achievements and performance in the past year

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”, a philosophy borne out in the people plan with the following core objectives:

Talent acquisition and retention

We recruit with a value-based approach and a selection process that is not necessarily based on an applicant’s qualification but on their understanding and empathy with our values and our ethos.

A tailored employee assist programme

We’ve worked hard to give our colleagues a sense of their value and their significant contribution that they make. We have created an online platform called Empower to provide them with easy access to all of the charity’s news and information as well as access to great discounts with a range of popular retailers.

Wellbeing and positive mental health

Over the course of the year, significant focus has been placed on supporting the mental health of our colleagues and every member of the team has access to our online Wellbeing Centre which provides advice and guidance on a wide range of issues from financial planning to healthy living.

Awards

We are proud winners of two industry awards this year:

- **RAD** – Winner: Use of Technology (January 2023)
- **In House Recruitment Awards** – Winner: Use of Technology (January 2023)

We also received a highly commended award for our internal communication:

- **Recruitment Marketing Awards** (October 2022)





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 sensitively and with extreme care, protecting the Charity's reputation and values. We will work with gentle persuasion, and 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 and we took the difficult decision to reduce our investment. However, this proved successful as not only did we achieve similar income levels but delivered a 43% reduction in cost year on year.

Achievements included securing full funding for both a professional kitchen and music studio at the new Sixth Form at Airfield Road. Smaller but equally significant projects included support to the Community Connect team with a fully stocked lending library of books and resources, and an important co-creation project with our autism steering group.

We are very grateful for all the direct financial and gift in kind donations we received and thank all our donors for their support.

Marketing

The marketing team continue to drive forward engagement with both the neuro-divergent and neuro-typical communities to promote the charity and increase autism awareness and acceptance.

We have run two very successful campaigns:

- **Autism – It's More Than You Think**, which featured stories about how each person living with autism is unique and how their life experiences are different but also in many ways the same as the next person.
- **Autism – The Same But Different**, told how both positive and negative real-life events and experiences can be improved for everyone involved through understanding and empathy.

These campaigns would not have been possible without the involvement of the people we support and the wider community in helping us to raise awareness and educate others.

We have appeared in the press on a wide range of Autism Unlimited stories and successes, from new staff members and training partnerships with local businesses, to student achievements. The majority of our press releases have attracted coverage in the local press and business media including, for our most recent campaign, five Dorset media outlets, BBC Radio Solent and specialist magazines. PR has also resulted in members of our team being interviewed on regional radio and an interview with our CEO on a national news channel.

As custodians of the Autism Unlimited brand, the marketing team continue to ensure that the charity is represented in an appropriate way across all of the services we provide. We work towards greater awareness and recognition of the charity in order to grow and expand the support we can deliver.

We are increasing our use of data and insights to leverage maximum impact from all of our marketing activity but in particular our social media to make sure we are targeting the right audience and to leverage maximum impact from our social activity.



3 Financial review

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

The Charity's income for the period increased from £12,250,253 to £12,608,787, an increase of 2.9%.

This income is derived from:

Education contracts:	£6,613,988
Residential home contracts:	£2,888,111
Community support services:	£2,754,916
Fundraising:	£123,652
Other activities:	£196,311
Investment Income:	£31,809

Expenditure in respect of those activities increased from £11,658,000 to £12,068,112, an increase of 3.5%.

Education services:	£5,043,901
Social care:	£6,593,445
Fundraising:	£56,840
Information and advice service/non-contracted services:	£373,926

The combined activity generated a surplus of £540,675, 4.3% of total income (prior year surplus: £592,253). 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 £14,131,582 to £14,672,257.

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 2021-22 financial year, the Trustees had designated an amount of £92,841 in respect of the Chris Page Centre's activities. 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 the loss of revenue of a significant number of service user contracts. Based on the financial risks facing the charity, the Trustees have targeted a free reserve holding of between three and six months' annual expenditure. Should projections of free reserves fall outside this range, the Trustees will review the business plan and make changes as appropriate.

At the end of March 2023, the Charity had free reserves of £4.1m, equating to 4.1 months of expenditure, in line with its free reserves target (on the equivalent basis 31 March 2022: 3.3 months). Total funds amounted to £14.7m of which £2.1m is restricted and £8.4m represents the value of operational fixed assets.

The details of all funds are shown in notes 17 and 18 to the financial statements.

The Charity's policy is primarily to hold sufficient liquid funds, for example on short-term deposit, 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.

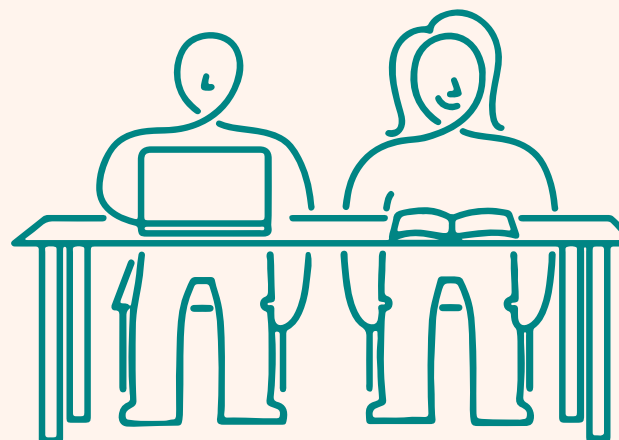
Annual Trustee risk statement

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 visits and external reviews are undertaken to ensure the robustness of our systems. All staff are signposted to SeeHearSpeakUp, a confidential external whistleblowing support service.

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 provides the governance oversight to monitor our practices and reports to the Board of Trustees.

Financial risks

Our income comes from a small number of commissioners and is sensitive to the funding constraints which local authorities and NHS bodies operate within. Our social care services have not received levels of funding which provide full cost recovery for our provision. Through direct dialogue, we have raised awareness of the impact that this historic situation has on the charity's financial viability. To mitigate this risk, we have completed the Valuing Care model, which provides a standardised basis for benchmarking our costs that we hope will persuade commissioners to pay a fair price of care.

We have had discussion with key local commissioning leads to better understand their strategic frameworks and are considering the options and opportunities available for the charity to shape our future service delivery. In particular, we are working in partnership with BCP Council to expand our educational provision to address unmet need for special educational needs and disabilities (SEND) provision.

Our financial plans are aligned to the Charity's strategy, underpinned by clearly articulated planning assumptions, for example in respect of pupil numbers; commissioned hours; residential home occupancy rates; and

contracts for external training delivery. Collegiate working and information sharing across the charity provide early indicators of changes to these assumptions and enable us to apply sensitivity analysis to confirm the robustness of our financial plans.

Operational risks

Our people are key to the delivery of our strategy and associated operational plans. 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 recent years to maximise talent attraction and enhance recruitment and retention practices. We continually review our strategies to enable us to recruit and retain the staff we need to advance the strategic plan for growth and delivery of quality services.

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.

The health and safety of our colleagues, pupils and other people we support is ensured through a systematic approach including mandatory health and safety training; written standard operating procedures; a consistent approach to risk assessment; and continual reminders – for example through computer log-in screen messages – of the importance of health and safety and of learning from 'good catches'.

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.

In the event that we were to be impacted by an adverse event, the Charity has agreed business continuity and disaster recovery plans.

4 Our plans for 2023/24

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 and Commissioners' ability to fund a fair price for care.

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.

External Training

Our external training service has been well received by the local businesses and organisations who have subscribed so far. We aim to grow our capabilities and to increase our subscribers as we believe this will deliver greater awareness and acceptance and a wider recognition of the unique and special skills that people with autism bring to the workplace.

Futures

The Futures programme has delivered incredible results for the young Learners who have completed the course. It is an area of key strategic importance for the charity and we will continue to expand our capacity enabling us to help even more young learners fulfil their potential.

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



Administrative Details

Trustees

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

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 (Resigned 4 January 2023)
Mr H Dampney	Appointed 30 April 2018 (interim Vice Chair since 4 November 2022)
Mr R Strachan	Appointed 30 April 2019 (Resigned 8 November 2022)
Ms J Shield	Appointed 1 August 2019
Mr J Brazier	Appointed 6 February 2020 (interim Chair since 4 November 2022)
Ms M Das	Appointed 4 August 2020 (Resigned 22 May 2023)
Mr M Brosnan	Appointed 19 October 2020 (Resigned 21 June 2023)
Mr A Willshire	Appointed 17 December 2020 (Resigned 26 May 2023)
Mrs J Cresswell	Appointed 25 April 2022 (Resigned 10 Oct 2023)
Ms M Foster	Appointed 25 April 2022
Mrs E Williams	Appointed 25 April 2022
Ms J Thurgood	Appointed 27 June 2022
Mr J Sturman	Appointed 31 July 2023
Mrs L Longstone CB	Appointed 4 September 2023

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



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 nine 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.

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.

ESOS (Energy Savings Opportunity Scheme) Compliance

Autism Unlimited is required to comply with ESOS, a mandatory energy assessment scheme for organisations in the UK that meet the qualification criteria; Autism Unlimited falls into the reporting bracket as we employ more than 250 members of staff. All submissions are assessed by the Environment Agency, the UK scheme administrator. Autism Unlimited is fully compliant, ahead of the extended submission deadline of June 2024

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

James Brazier, 7th November 2023

Independent Auditor's Report



Independent auditor's report

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 2023 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 2023 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.

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 overleaf:

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.

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, Statutory Auditors

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

Financial Statements



Statement of Financial Activities - Year Ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income					
Donations and legacies	2	42,422	81,230	123,652	122,017
Charitable activities	3	12,161,672	291,654	12,453,326	12,128,236
Investment income	4	31,809	-	31,809	-
Total Income		12,235,903	372,884	12,608,787	12,250,253
Expenditure					
Raising funds	6	56,840	-	56,840	131,468
Charitable activities	7	11,631,343	379,929	12,011,272	11,526,532
Total Expenditure		11,688,183	379,929	12,068,112	11,658,000
NET INCOME		547,720	(7,045)	540,675	592,253
Transfers between funds		43,862	(43,862)	-	-
Net movement in funds for the year		591,582	(50,907)	540,675	592,253
RECONCILIATION OF FUNDS:					
Total funds brought forward	17	11,942,190	2,189,392	14,131,582	13,539,329
Total funds carried forward	16	12,533,772	2,138,485	14,672,257	14,131,582

Income and Expenditure Account - Year Ended 31 March 2023

	2023	2022
	£	£
INCOME	12,608,787	12,250,253
General expenses	(12,068,112)	(11,658,000)
Operating surplus/(deficit)	540,675	592,253
Interest payable and similar charges	-	-
SURPLUS FOR THE YEAR	540,675	592,253
ANALYSIS OF SURPLUS		
Unrestricted funds	547,720	604,108
Restricted funds	(7,045)	(11,855)
SURPLUS FOR THE YEAR	540,675	592,253



Balance sheet - year ended 31 March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	12	10,362,331	10,212,752
		10,362,331	10,212,752
Current Assets			
Debtors	13	1,605,814	2,377,615
Cash at Bank and in Hand		4,549,516	4,526,631
		6,155,330	6,904,246
Creditors: Amounts falling due within one year	14	(1,629,102)	(2,885,416)
Net current assets		4,526,228	4,018,830
Total assets less current liabilities		14,888,559	14,231,582
Creditors: Amounts falling due after more than one year	15	(100,000)	(100,000)
Provisions for liabilities	16	(116,302)	–
Net assets		14,672,257	14,131,582
Funds			
General unrestricted funds	17	4,108,459	3,731,670
Fixed asset reserve	17	7,358,701	7,051,067
Revaluation reserve	17	1,066,612	1,066,612
Chris Page Centre	17	–	92,841
Unrestricted funds		12,533,772	11,942,190
Restricted funds	17	2,138,485	2,189,392
		14,672,257	14,131,582

Company Number: 2506982

The financial statements were approved and authorised for issue by the directors on 7th November 2023 and signed on their behalf by: James Brazier, Chair.

Cash flow statement - year ended 31 March 2023

	£	2023 £	£	2022 £
Net cash provided by operating activities (Note 1)		518,790		950,809
Cash flow from investing activities				
Purchase of tangible assets	(532,057)		(325,330)	
Sale of tangible assets	4,343		5,730	
Net cash (used in) / provided by investing activities		(495,905)		(319,600)
Change in cash and cash equivalents		22,885		631,209
Cash and cash equivalents at the beginning of the year		4,526,631		3,895,422
Cash and cash equivalents at the end of the year		4,549,516		4,526,631

Notes to the Cash Flow statement for the year ended 31 March 2023

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

	2023	2022
	£	£
Net income for the year (as per the statement of financial activities)	540,675	592,253
Adjustments for:		
Depreciation of tangible assets	378,135	229,963
Decrease / (increase) in debtors	771,801	(1,625,803)
(Decrease) / increase in creditors	(1,256,314)	1,844,646
(Decrease) / increase in provisions	116,302	(90,000)
Interest receivable	(31,809)	-
Insurance Excess	-	(250)
Net cash provided by operating activities	518,790	950,809

2. Analysis of changes in net cash

	At Start of Year	Cash-flows	At End of Year
	£	£	£
Cash at Bank and in Hand	4,526,631	22,885	4,549,516
Total	4,526,631	22,885	4,549,516

Notes to the Financial Statements



1. Accounting policies

1.1 General information

Autism Unlimited 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.

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

Leasehold improvements: straight line over the life of the lease

Motor vehicles: 20% straight line method per annum

Computer equipment: 25% straight line method per annum

Fixtures and fittings: 16.7% or 25% 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.



Notes to the Financial Statements for the Year Ended 31 March 2023

2. Donations and legacies

	Unrestricted £	Restricted £	2023 £	2022 £
Donations	42,422	81,230	123,652	142,322
Legacies	-	-	-	(20,305)
	42,422	81,230	123,652	122,017

In 2022 the charity received £30,411 of unrestricted donations and £111,911 of restricted donations. All income from legacies was unrestricted.

3. Income from charitable activities

	Unrestricted £	Restricted £	2023 £	2022 £
Fees	12,161,672	248,317	12,409,989	12,031,728
Covid testing & infection control grants	-	43,337	43,337	96,508
	12,161,672	291,654	12,453,326	12,128,236

In 2022 the charity received £224,780 of restricted fee income and £11,806,948 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 & Sixth Form site.

4. Investment income

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Bank interest receivable	31,809	-	31,809	-
	31,809	-	31,809	-

5. Net income

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible assets	382,478	231,934
Rentals payable under operating leases	98,631	54,276
Auditor's remuneration	16,568	14,985
(Profit) / Loss on fixed asset disposal	(4,343)	(1,971)

Auditor's Remuneration consists of £12,900 (2022: £11,232) of fees due to Rothmans Audit LLP for audit services plus £3,668 (2022: £3,753) of fees due to Rothmans LLP for the provision of accountancy services. Rothmans LLP is an associate of Rothmans Audit LLP.

6. Cost of raising funds

	Unrestricted	Restricted	2023	2022	Basis of Allocation
	£	£	£	£	
Salaries & associated costs	40,223	-	40,223	99,778	Actual
Fundraising costs	4,163	-	4,163	6,862	Actual
Central costs	12,454	-	12,454	24,828	Use of services & staff
	56,840	-	56,840	131,468	

In 2022 all costs of raising funds were unrestricted.

7. Charitable activities – current year

	Children and Education Services	Social Care Services	Other Charitable Activities	Total 2023	Basis of Allocation
	£	£	£	£	
RESTRICTED					
Charitable Activities	251,231	123,150	5,548	379,929	Actual
Total Restricted Charitable Activities	251,231	123,150	5,548	379,929	
UNRESTRICTED					
Charitable Activities	3,930,476	5,585,816	286,645	9,802,937	Actual
	3,930,476	5,585,816	286,645	9,802,937	
Support Costs					
HR services	196,735	264,990	19,148	480,873	Staff FTE headcount
Facilities costs	101,201	48,783	10,636	160,620	Property use
IT support	150,024	91,686	16,555	258,265	Staff FTE headcount & number of people supported
Insurance	54,131	48,633	4,246	107,010	Actual
Governance costs	168,776	227,331	16,427	412,534	Staff FTE headcount
Finance costs	120,978	108,300	7,873	237,151	Income
Marketing	50,030	67,388	4,870	122,288	Staff FTE headcount
Community Connect	20,319	27,368	1,978	49,665	Staff FTE headcount
	862,194	884,479	81,733	1,828,406	
Total Unrestricted Charitable Activities	4,792,670	6,470,295	368,378	11,631,343	
Total Charitable Activities	5,043,901	6,593,445	373,926	12,011,272	

Other Charitable Activities include the operation of the Chris Page Centre, the Futures Unlimited Programme, and Training Services.

7. Charitable activities (continued) – prior year

	Children and Education Services	Social Care Services	Chris Page Centre	Total 2022	Basis of Allocation
	£	£	£	£	
RESTRICTED					
Charitable Activities	308,360	136,694	-	455,054	Actual
Total Restricted Charitable Activities	308,360	136,694	-	445,054	
UNRESTRICTED					
Charitable Activities	3,148,904	6,168,522	86,895	9,404,321	Actual
	3,148,904	6,168,522	86,895	9,404,321	
Support Costs					
HR services	172,030	286,654	-	458,684	Staffing
Facilities costs	95,844	51,850	2,609	150,303	Property use
IT support	81,331	135,556	-	216,887	Key IT use & support
Insurance	55,142	60,452	676	116,270	Actual & use of services
Governance costs	110,716	184,486	-	295,202	Use of services & staff
Finance costs	108,374	157,457	-	265,831	Use of services & staff
Community Connect	13,676	22,788	-	36,464	Use of services & staff
Marketing	55,281	80,302	-	135,583	Use of services & staff
Training	725	1,208	-	1,933	Use of services & staff
	693,119	980,753	3,285	1,677,157	
Total Unrestricted Charitable Activities	3,842,023	7,149,275	90,180	11,081,478	
Total Charitable Activities	4,150,383	7,285,969	90,180	11,526,532	

In 2022 costs relating to the charity's Futures and Training programmes, which are included within Other Charitable Activities in 2023, were not identified as separate activities as these programmes were still being established. The comparative activity cost for Training services in 2022 was £1,933 and was allocated to support costs as shown above. The comparative activity cost for Futures was £81,790 and is included within Children & Education Services above.

8. Staff costs

	2023	2022
	£	£
Wages and salaries	7,915,445	7,648,067
Social security costs	686,107	622,710
Defined contribution pension costs (including Teacher's Pension Scheme)	349,702	296,563
	8,951,254	8,567,340

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

	2023	2022
	£	£
£60,001-£70,000	1	2
£70,001-£80,000	-	1
£80,001-£90,000	-	1
£90,001-£100,000	1	-
£120,00 - £130,000	1	1

The average number of employees was:

	2023	2022
Average head count	351	372
	351	372

The Board of Trustees, who are the charitable company's directors, the Executive Leadership Team and Senior Management, comprise the key management personnel of the charitable company. The total of key management personnel remuneration was £806,414 (2022: £756,963).

Pension contributions outstanding at the year-end totalled £50,739 (2022: £40,562).

9. Transactions with Trustees

No Trustee received any remuneration from the charitable company during the year (2022: £nil). During the year, four trustees received reimbursement for travelling expenses totalling £686 (2022: £nil). No expenses were paid to third parties on behalf of Trustees (2022: £nil). No Trustee received payment for professional or other services supplied to the charitable company (2022: £nil). No donations were received from Trustees in the year (2022:£nil).

10. Indemnity insurance

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

11. 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.



12. Tangible assets

	Freehold properties	Leasehold improvements	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Cost					
1 April 2021	10,555,381	-	221,765	1,040,579	11,817,725
Additions	5,991	343,974	25,990	156,102	532,057
Disposals	-	-	(27,345)	(46,002)	(73,347)
31 March 2022	10,561,372	343,974	220,410	1,150,679	12,276,435
Depreciation					
1 April 2022	742,843	-	206,513	655,617	1,604,973
Charge for the year	113,811	35,943	7,889	147,629	305,272
Elimination on disposal	-	-	(27,345)	(46,002)	(73,347)
Impairment	77,206	-	-	-	(13,500)
31 March 2022	933,860	35,943	187,057	757,244	1,914,104
Net Book Value					
31 March 2023	9,627,512	308,031	33,353	393,435	10,362,331
31 March 2022	9,812,538	-	15,252	384,962	10,212,752

The Charity has two classes of freehold properties - its community properties and the Portfield School campus. It also holds one leasehold property.

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.

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 £6,133,696 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.

12. Tangible assets (continued)

Freehold properties

	At 1 April 2022	Additions in year	Disposals in year	At 31 March 2023
	£	£	£	£
Portfield School incl. Therapy Pool	6,779,568	5,991	-	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	10,555,381	5,991		10,561,372

13. Debtors

	2023	2022
	£	£
Trade Debtors	1,197,087	1,990,238
Other Debtors	9,302	13,169
Prepayments & Accrued Income	399,425	374,208
	1,605,814	2,377,615

14. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	361,785	379,635
Taxation & social security	178,305	145,280
Other Creditors	168,194	91,526
Accruals	89,397	150,321
Deferred Income	831,421	2,118,654
	1,629,102	2,885,416

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.

	2023	2022
	£	£
As at 1 April	2,118,654	413,687
Amount released to income from charitable activities	(2,084,273)	(413,687)
Amount deferred in year	797,040	2,118,654
As at 31 March	831,421	2,118,654

15. Loans

	2023	2022
	£	£
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.

16. Provisions for liabilities

	2023	2022
	£	£
As at 1 April	-	90,000
Provided in Year	116,302	-
Released in year	-	(90,000)
As at 31 March	116,302	-

Provisions for liabilities as at 1 April 2022 related to potential penalties for late filing of the charity's ESOS assessment. The provisions were reversed in 2022 when the charity's appeal was successful and the penalties were reduced to £100, which was paid in full.

Provisions for liabilities as at 31 March 2023 related to provisions for staff holiday pay and contractual bonuses.

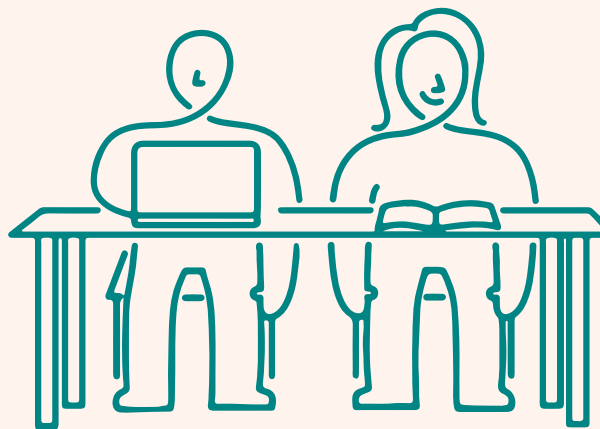
17. Total funds - current year

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted funds:					
Portfield School - Buildings	1,779,431	-	(35,530)	-	1,743,901
Portfield School - Fixtures & Fittings	10,087	-	(2,300)	-	7,787
Adult Services – Buildings	300,367	-	(115,037)	-	185,330
Adult Services - Fixtures & Fittings	5,188	-	(5,188)	-	-
Employability	10,662	-	-	-	10,662
Therapy equipment & IT	2,500	2,062	(680)	-	3,882
Education & Skills Funding	41,745	247,792	(206,791)	-	82,746
Childwick Trust Horse Riding	10,800	-	(2,925)	-	7,875
Forest School	2,301	-	(123)	-	2,178
Higher Ground Cabin	312	-	-	-	312
ICTF	-	12,817	-	(12,817)	-
Workforce and Retention	-	29,768	-	(29,768)	-
Outbreak Control Management	-	1,277	-	(1,277)	-
Community Connect	21,903	14,700	(4,689)	-	31,914
Minibus	1,000	-	-	-	1,000
Musician in Residence	1,500	-	-	-	1,500
Lending Library	1,300	3,000	(859)	-	3,441
Bridge Decking	-	5,211	(5,211)	-	-
Sixth Form Sensory Garden	-	1,367	-	-	1,367
Sixth Form Music Studio	-	24,952	-	-	24,952
Sixth Form Kitchen	-	29,302	(596)	-	28,706
Other	296	636	-	-	932
Total restricted funds	2,189,392	372,884	(379,929)	(43,862)	2,138,485

17. Total funds - Current year (continued)

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted funds:					
Unrestricted funds	3,731,670	12,235,903	(11,370,919)	(488,195)	4,108,459
Designated Funds					
Fixed asset reserve	7,051,067	-	(224,423)	532,057	7,358,701
Revaluation reserve	1,066,612	-	-	-	1,066,612
Chris Page Centre	92,841	-	(92,841)	-	-
Total unrestricted funds	11,942,190	12,235,903	(11,688,183)	2,500	12,533,772
Total funds	14,131,582	12,608,787	(12,068,112)	-	14,672,257

The transfer to the fixed asset designated fund recognises additions to fixed assets in the year. Transfers from restricted funds during the year are adjustments to allocate expenditure on these activities in prior periods which was not allocated against the restricted fund at the time.



17. Total funds - Prior Year Comparatives

	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)	-	-
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

16. Total funds - Prior Year Comparatives (continued)

Unrestricted Funds:					
Unrestricted funds	2,591,667	11,837,359	(10,453,053)	(244,303)	3,731,670
Designated Funds					
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



17. 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 Sixth Form program.

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 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 the Sixth Form.

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 & the Sixth Form 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.

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 & ICTF: 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: 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 fund represents donations received to provide a musician in residence at Portfield School.

Lending Library: This fund 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.

Bridge Outdoor Learning: This represents donations received to deliver suitable space for continuous outdoor learning provision at The Bridge (primary school)

Sixth Form Sensory Garden: This represents donations received to purchase suitable outdoor plants to provide sensory support at Airfield Road.

Sixth Form Music Studio: This represents donations received to create and install a high-quality professional music studio with sound booth and a variety of musical instruments which aims to support students' creativity and musical ambitions.

Sixth Form Kitchen: This represents donations received to provide a professional kitchen which will be used on a daily basis by students to improve food knowledge and individual independence as well as for events and activities that the school organises.

Other: These funds represent other restricted donations received by the charity and expended in the period.

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 was allocated to hold contingency funding to enable the charity to respond to the Covid-19 outbreak. The funding was fully expended during the 2022 financial year.

Chris Page Centre: This fund has been allocated to hold funding received from a legacy left by Mr Page, which the charity intends to use to develop a new Chris Page Centre. The funding was fully expended during the 2023 financial year.



18. Analysis of total assets between funds – current year

	Fixed assets	Net current assets/ (liabilities)	Provisions & Long-term liabilities	Total as at 31 March 2023
	£	£	£	£
Restricted funds:				
Portfield School - Buildings	1,743,901	-	-	1,743,901
Portfield School - Fixtures & Fittings	7,787	-	-	7,787
Adult Services – Buildings	185,330	-	-	185,330
Employability	-	10,662	-	10,662
Therapy equipment & IT	-	3,882	-	3,882
Education & Skills Funding	-	82,746	-	82,746
Childwick Trust Horse Riding	-	7,875	-	7,875
Forest School	-	2,178	-	2,178
Higher Ground Cabin	-	312	-	312
Community Connect	-	31,914	-	31,914
Minibus	-	1,000	-	1,000
Musician in Residence	-	1,500	-	1,500
Lending Library	-	3,441	-	3,441
Sixth Form Sensory Garden	-	1,367	-	1,367
Sixth Form Music Studio	-	24,952	-	24,952
Sixth Form Kitchen	-	28,706	-	28,706
Other	-	932	-	932
Total restricted funds	1,937,018	201,467	-	2,138,485
Unrestricted funds:	-	4,324,761	(216,302)	4,108,459
<u>Designated Funds</u>				
Fixed asset reserve	7,358,701	-	-	7,358,701
Revaluation reserve	1,066,612	-	-	1,066,612
Total unrestricted funds	8,425,313	4,324,761	(100,000)	12,533,772
Total funds	10,362,331	4,526,228	(100,000)	14,672,257

18. 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	1,779,431	-	-	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	3,606,464	(100,000)	14,131,582

19. 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	
	2023	2022	2023	2022
	£	£	£	£
Payments due:				
Not later than one year	10,080	10,437	97,800	5,643
Later than one and not later than 5 years	427	9,568	468,246	-
Later than five years	-	-	-	-
	10,507	20,005	5,643	5,643

20. Financial instruments

	2023	2022
	£	£
Financial assets that are debt instruments measured at amortised cost:		
Fees and sundry debtors	1,197,087	1,990,238
Cash at Bank and in Hand	4,549,516	4,526,631
	5,746,603	6,516,869
Financial liabilities measured at amortised cost:		
Other loans	100,000	100,000
Trade creditors	361,785	379,635
	461,785	479,635

21. 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.

22. Capital commitments

As at 31 March 2023, the charity had contracted for future development works with a value of £133,381 at its Airfield Road Sixth Form development site.

23. Related party transactions

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

24. Control

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

25. 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.

26. Comparative figures for the statement of financial activities

	2022	2022	2022
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Income			
Donations	10,106	111,911	122,017
Charitable Activities	11,806,948	321,288	12,128,236
Total Income	11,817,054	433,199	12,250,253
Expenditure			
Raising funds	131,468	-	131,468
Charitable activities	11,081,478	445,054	11,526,532
Total expenditure	11,212,946	445,054	11,658,000
NET INCOME	604,108	(11,855)	592,253
Transfers between funds	2,500	(2,500)	-
Net movement in funds for the year	606,608	(14,355)	592,253
RECONCILIATION OF FUNDS:			
Total funds brought forward	11,335,582	2,203,747	13,539,329
Total funds carried forward	11,942,190	2,189,392	14,131,582

Thank you

Annual Report and Financial Statements
Year End 31 March 2023

Call us: 01202 483360

Email us: enquiries@autismwessex.org.uk

Charity Hub Office, Portfield School, Parley Lane,
Christchurch, BH23 6BP



Autism Unlimited
Company Number: 02506982
Registered Charity Number: 1000792

