

Charity Registration No. 1007878

Company Registration No. 2658268 (England and Wales)

AUTISM TOGETHER

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

AUTISM TOGETHER

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Ames (Chair) C Battersby E Behan (Vice Chair from 29 July 2020) I Cadman J Callcott A Cragg D S Evans N M Kennedy C Smart	(Appointed 29 July 2020) (Appointed 10 October 2020) (Appointed 10 October 2020)
Company Secretary	L Parnell	
Chief Executive	S Stubbs	
Charity number	1007878	
Company number	2658268	
Registered office	Oak House (Unit C) 6 Tebay Road Bromborough Wirral Merseyside CH62 3PA	
Auditor	Mitchell Charlesworth LLP 3rd Floor 5 Temple Square Temple Street Liverpool Merseyside L2 5RH	
Bankers and deposit takers	Barclays Bank plc 20 Chapel Street Liverpool Merseyside L3 9AG Santander UK plc Liverpool Business Centre 7th Floor, No 4 St Paul's Place Old Hall Street Liverpool Merseyside L3 9SJ	

AUTISM TOGETHER

LEGAL AND ADMINISTRATIVE INFORMATION

Bankers and deposit takers (continued) CCLA Investment Management Limited
85 Queen Victoria Street
London
EC4V 4ET

Solicitors Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
West Midlands
B3 2ES

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AUTISM TOGETHER

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The Trustees' Report is a combined report of the Trustees and the Directors as required by company law.

Objectives and activities

Statement of Public Benefit

The objects of the charity as defined in our Articles of Association amended in March 2013 are:

To provide, promote and develop services for the welfare, care, training and education of those children, adolescents and adults variously diagnosed as autistic, or having autistic tendencies or traits, or Asperger's Syndrome, whether or not these conditions are associated with other conditions.

In delivering our objects we provide the following services and have plans in place over the next five years to enable us to grow and develop these services further:

- Registered residential care,
- Supported living/domiciliary care,
- Respite care,
- Community & Vocational Services (CVS) otherwise known as day services and,
- Children & Family Services.

Our progress, including the number of beneficiaries, is reported in both our Annual Review and the Trustees' Annual Report. With the exception of our Children & Family Service, we accept referrals from across the country, and fees are paid for by either the relevant local authority, with the people we support making contributions in accordance with specific criteria from any benefits which they might receive, or from personal budgets which people receive after being assessed by a local authority. We only support people who have an autistic spectrum diagnosis or condition and their families. Potential beneficiaries are all assessed to ensure that we can support them in an appropriate way. This ensures that we can give individuals opportunity to develop their potential, but also ensures that they, and members of the wider community, are protected from harm.

Our Children & Family Service is partly funded through charitable donations, which enable us to deliver some free services, and is available to families who are affected by autism and who live within Wirral.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Strategic Report

Objectives for the Period Under Review

Our objectives for the year were set in advance of the year end and progress against them is set out below. However at the end of the prior financial year, the Covid 19 pandemic gained strength and the first national lockdown began. This had a huge impact on our services and has needed to take precedence over operational plans at many times during the year. The impact and actions taken as a result of this is described in the strategic report below.

1. Provide person-centred and high quality services for people with autism across the spectrum

Pre-Covid we had identified a number of actions to support our work and have achieved the following:

- Agreed a new strategic plan for the next five years
- Developed the next steps to further embed Positive Behaviour Support across the organisation
- Created a strategy for reducing restraint and restrictive practices
- Developed our healthy lifestyle strategy
- Progressed the Quality Framework
- Developed a new Risk Management Framework and are currently revising our Risk Registers to incorporate assurance
- Developed proposals for outcome focused KPIs that will be implemented in 2021/22

2. Develop our autism services

During 2020/21 we had ambitious plans to develop our services and, again, Covid has been a significant barrier. However we have achieved the following:

- Opened up a new supported living service in Oxton
- Opened up The Maples (formerly Helen House) for respite/short stays

3. Develop and invest in our staff

The impact of Covid on our plans to develop and invest in our staff has been mixed, delaying some initiatives but accelerating others.

We have achieved the following:

- Although not conducting a significant staff satisfaction survey we did check how we were doing in supporting staff through the pandemic that produced positive results
- Developed a wide range of resources to support staff with their well-being
- Maintained recruitment, even during the height of the lockdowns, and utilised alternative recruitment channels
- Continued the development of staff communication and engagement initiatives, under the most challenging circumstances, utilising virtual communication tools
- During Covid 19 and with the support of government Covid grants, we ensured that staff were rewarded for their hard work and commitment including two additional pay awards, additional Covid pay at peak times, enhanced sick pay and overtime rates and furloughing shielding staff to protect their long term jobs and financial position

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

- Designed a new appraisal programme that will be launched in the autumn
- Further developed the “Together Approach” methodology which will ultimately give our staff high quality training and tools to support our people

4. Invest in our infrastructure and assets

- We opened The Maples (formerly Helen House) for respite/short stays in July 2020. Due to Covid 19, the service did however open with safety in mind and still has a reduced capacity at present to ensure we maintain social distancing
- Implemented Estates and Facilities compliance procedures
- Developed a suite of governance documents to support future property decisions
- Moved to a cloud-based IT storage solution
- Piloted a digital support planning system

5. Be financially sustainable

Despite the significant uncertainties that Covid brought we have achieved the following:

- Added to our unrestricted free reserves
- Improved our cash position and reduced our borrowings
- Restructured the Finance Department
- Developed a 5 year financial plan model
- Completed the fundraising strategy and exceeded fundraising targets

6. Raise autism awareness, acceptance and promote autism good practice

While programmes that usually required face-to-face interaction, such as the school visit programme, completely stopped during the year we have utilised virtual and social media channels to continue to raise autism awareness.

We have achieved the following:

- Increased our reach and raised our profile across social media channels
- Increased our publicity through news and radio media
- Developed a Zoom programme to run advice sessions

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Covid-19

The past year has been a challenging one for many of us. In time we may forget the frustration of PPE guidance changes on a Friday evening, last minute addendums to Visitor Guidance and Infection Control changes.

What we will never forget are the people we worked with, the sense of community spirit that united us all, the countless individuals who went out of their way to do a nice thing or help in some way.

We will never forget our staff teams, our colleagues, turning up each day not knowing what they would face, while carrying the burden of their own worries, hidden from those they support to encourage them to live in the moment and enjoy every possible positive experience they could. Their commitment, passion and dedication has been astounding.

It is fair to say that 2020/21 has focused on keeping the people we support safe, well, entertained and engaged during the most challenging time. Even before the lockdown on 23rd March 2020 was announced, we were putting in plans to ensure that the people we support and our staff were kept safe and we were financially sustainable. The outcome of actions we have taken and guidance we have adhered to, is that there have been no fatalities amongst either the 400 people we support or our 1000 strong staff as a result of Covid-19. These financial statements will also demonstrate that we have remained financially stable during this period. Some of the actions we took were:

- ensuring our staff and people we support had excellent access to and advice about vaccines. Currently over 90% of our staff are vaccinated and we continue to encourage and advise those remaining. From 11th November all staff working in our residential services are required to be double vaccinated by law.
- Setting up a Covid-19 testing regime in line with government guidance for staff, people we support and visitors,
- creating bubbles for our staff to work within to minimise the risk of cross-contamination,
- Initially closing day services and using the staff to cover illness and gaps in our supported living and residential services,
- updating our business continuity plans,
- completing risk assessments for both our staff and the people we support,
- finding alternative ways of supporting our day services clients either virtually, within the home or within our day services environments as they have slowly re-opened,
- gradual re-opening of our day services with social distancing measures remaining in place,
- liaising with our funding bodies for financial support and advice,
- keeping on top of and following ever changing government guidance ,
- communicating with our staff, people we support and families regularly through various different routes,
- PPE, PPE and more PPE,
- central office staff moved to home working.

We are incredibly proud that our staff have stepped up fantastically to meet this challenge and the level of impact on the people we support and the organisation has been manageable which is a testament to their efforts.

Community & Vocational Services (CVS)

CVS has been significantly affected by the pandemic, initially closing in line with guidance followed by a slow re-opening to ensure government guidelines for infection control and social distancing could be met. Those in our supported living and residential services have largely not attended CVS during the year in order to limit cross-infection and ensure socially distanced capacity was in place for those attending CVS only. However CVS staff and resources were transferred into the properties to allow activities to take place within the home rather than in our day services accommodation.

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FOR THE YEAR ENDED 31 MARCH 2021

Performing Arts

When it was safe to do so, our Performing Arts service re-opened in Bromborough Pool Village to cater for people we support coming in from home.

We adapted our sessions to cater for activities not normally associated with performing arts in order to reflect the timetables of people we support prior to lockdown. As well as our regular sessions, we have incorporated health and well-being activities such as group walks, arts and craft activities, and sports such as bowling.

We have continued to support the ASDAN awards as much as possible and held a ceremony to present awards and congratulate individuals for their fantastic achievements in learning new skills.

We have helped the people we support form a new band, 'The Donkey Heads', as named by one of its members. The Donkey Heads rehearse every Wednesday morning in Giles Shirley Hall. They have been working on a set list with a view to performing in the near future.

Raby CVS

Animal Husbandry

The team have been working hard putting in automatic water systems across the site, as a solution to resolve excess surface water within the animal enclosures. We saw some new furry additions arrive during the year. The people we support really enjoy interacting with our small, cuddly pets, like our rabbits and guinea pigs.

We incorporate life skills into the daily activities we have on offer by giving the people we support responsibility for the wellbeing of our alpacas, pigs, goats, rabbits, guinea pigs, ducks and chickens. Many individuals are undertaking their Animal Husbandry ASDAN award.

Horticulture

The people we support had an excellent year growing various plants and crops last year. They worked hard on their personal beds, we had an on-site sunflower growing competition and had a good harvest of vegetables grown in our polytunnels.

Woodlands

It's been another busy year for our Raby Woodlands team. Our bird hide is almost finished. Some of the people we support worked alongside our maintenance man to build the hide. The team had to cut shingles to a specific size to roof the hide, with over 500 shingles prepared.

Other tasks included making a reclaimed timber bird box and woodland sensory items – all upcycled and made on site in the woodland workshops. The outdoor kitchen and outdoor oven were a big part of the last year. Fantastic work by the team to create this new space for all at Raby CVS to take part in.

Community Health and Wellbeing

In a departmental restructure, one of our groups moved to Port Sunlight River Park to do conservation projects and complete their 'Environmental' ASDAN awards. We have also purchased a range of eco-friendly equipment to help with these tasks.

The CommunicATe group has been involved in Relaxation meetings via Zoom to help with anxiety throughout lockdown. We also met with an NHS dietician nurse and created the 'Healthy Lifestyles Passport' with the CommunicATe group to support a better lifestyle.

During the year, the people we support gained many more external awards. Over the past 5 years we have supported people to gain over 650 external awards, including: John Muir Awards, ASDAN, Gateway, BAGA, National Navigations, HYA Helmsman and more.

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FOR THE YEAR ENDED 31 MARCH 2021

Creative Arts

With the pandemic meaning many people could not attend an IT or Media session at Gallagher House, instead we decided to take the sessions to them – and the concept of 'Virtual CVS' was created!

Staff facilitated lots of games, quizzes, chats and interactive fun through a timetable of structured sessions that the people we support can attend in their houses. Staff were on hand to assist and the people we support were supplied with laptops, courtesy of the Fundraising team.

Individuals said Virtual CVS has been enjoyable, educational and has given respite from anxieties and boredom due to lockdowns.

Despite the pandemic we managed to celebrate all the usual festivals such as Christmas, Halloween and Easter, along with Autism Awareness Month and Red Nose Day.

Residential Services and Respite Care

Despite being an understandably difficult year, our Residential service enjoyed many highlights and achievements. The completion of the sensory garden project at Raby was a major one. This has been an amazing addition to the site and the joy it has brought people has been wonderful to see.

So many of the people we support achieved ASDAN qualifications throughout lockdown, building on their skills and developing new ones. We also supported one individual to move from a residential property to take up their own tenancy, which was a huge achievement.

Of course, a major achievement for our staff was in keeping all of the people we support healthy during the pandemic, working within changing guidance and keeping outbreaks of the virus down to a minimum.

The roll out of the organisation's Positive Behaviour Support to individuals within our service has continued to go well this year. Staff have really bought into these values and are starting to see the benefits of this approach for themselves.

Creative support from the staff teams has meant a huge range of activities have been undertaken. There has been lots of work on gardens and outside spaces to make them more attractive and enjoyable to spend time in. Also home skills such as baking, along with more arts and crafts, have been introduced. It has been a real joy to see what the people we support have produced over the past year.

We implemented some excellent autism practice and communications systems to keep the people we support informed and to help their understanding during the pandemic. Staff have repeatedly impressed through their invention and creativity in this area.

Also impressive has been the changes to some daytime activities due to the pandemic, including some fantastic examples where individuals have been consulted and devised their own timetables, taking into account time to focus on wellbeing and good mental health.

Supported Living and Domiciliary Care Services

One of the highlights for the Supported Living department this past year has been the opening of our new service in Oxtan, Wirral. This is a scheme for 7 people in their own self-contained flats which has enabled us to decommission an old service.

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The first people moved in at the end of March. They have settled into their new homes really well and have had lots of opportunities to develop their independence. We were also fortunate that we have been able to use fundraising proceeds to provide sensory equipment for the service.

In another of our locations, the tenants were supported to grow their own tomatoes and have since started growing sunflowers, herbs and lavender too. We've seen people increasing their skills in the kitchen, getting involved in baking and making curries from scratch.

At another location, the people we support have particularly embraced using their garden for exercise. They started doing daily laps around the garden and were really delighted with their achievements when a staff member awarded them all medals.

Throughout the pandemic, staff have worked really hard to ensure that activities that would have been carried out through Community & Vocational Services (CVS) were undertaken within the service where possible. Staff have worked on and completed lockdown planners which they update when restrictions change. Some individuals engaged in the Virtual CVS sessions, and most enjoyed the 'Ace Club Disco Night' that staff put together to replicate their usual Club Nights, Cinema Nights, Cookery Skills Nights, alongside other activities such as 1-to-1 gym sessions with a local gym, specifically for people with learning difficulties and autism.

Children & Family Services

With the Children and Family Service now part of our CVS umbrella, the prospect of new opportunities for development and joint working presents an exciting future for the department.

During the past year our clubs for children and young people continued to run online for most of the lockdown period, providing opportunities for young people to socially interact.

This clearly helped those young people who were struggling with increased levels of anxiety, due to the pandemic, which was having a negative effect on their emotional wellbeing and mental health.

The groups provided consistency for the children and young people, enabling them to spend time with their friends and peers. The sessions offered a safe place and an opportunity for them to share any anxieties and concerns they may have had about returning to school, and discuss common themes of 'bubbles' in schools, wearing of face masks, etc.

Autism Training and Advisory Service (ATAS)

The ATAS team have been busy creating the 'Together Model'. A unique social care model aimed at people with autism. Starting the process of accreditation with BILD, the Together Model is inspired, robust and will provide essential knowledge and skills for staff working alongside people we support.

Two members of staff achieved Advanced Counselling Level 4 Diploma to enhance the support and experience offered in our autism advice sessions. This builds on their Counselling Level 2 award allowing them to be called 'therapists'.

The fundraising department was able to gain funding for the Autism Advice Sessions in January 2021. This presented an amazing opportunity for people who couldn't afford many sessions to access up to three sessions free of charge. In times of lockdown this was such a boost.

External training has continued virtually, with autism awareness training for Knowsley Council delivered on a regular basis. Training has also been done virtually with the likes of Mann Island, Greenbank School, Community Foster Carers, Manchester Charterwalk, Jackson Lees Solicitors, Linwood School, Everton FC, Marks & Spencer, and Wargrave House.

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FOR THE YEAR ENDED 31 MARCH 2021

Central Office Teams

The IT team quickly responded to the 'work from home if you can' rules which arose during the pandemic and the back office teams have largely done just that for the full year.

Luckily the IT team had predicted this and had gained CEO approval to purchase additional laptops prior to the mass rush across the UK by companies, schools and individuals to purchase laptops for home working and learning.

Our cloud-based phone system meant we were able to maintain communications by accessing the phone system via an app on mobile phones.

Our Microsoft Office 365 subscription includes Teams licences, so the IT team were able to roll this out to all staff at no cost and very quickly – enabling staff to maintain communications with others whilst working from home.

The Finance and Administration teams reviewed their processes and successfully adapted them to homeworking, digitising where possible whilst ensuring controls over key activities remained in place. Both teams took on additional responsibilities to respond to the many new reporting requests required by local authorities during the pandemic.

Keeping staff safe was a priority for the HR team. The team interpreted and applied the guidance for those employees who were 'extremely vulnerable' and who needed to socially distance, eventually going on furlough. The team also had to understand all the rules around self-isolation and the implications of the track and trace systems.

Where possible, work moved online and new staff being recruited had minimal exposure to Covid risks. At the same time, staff ensured new starters were inducted effectively into Autism Together which included some classroom training.

Despite the challenges, we recruited 153 staff who attended the induction training during the year. A shortened training course was developed and run successfully.

To support staff to take additional paid time off, an extended annual leave buy back scheme was introduced allowing staff to buy back up to 2 weeks' leave, rather than the usual 1 week.

Fundraising Review and Approach

Fundraising throughout Covid-19 has been challenging for many charities.

As all planned community events were cancelled, the Fundraising Manager made the decision to take as many events as possible virtual. With the support of the Communications Team, these events were a huge success. Our Summer Fun Day, Christmas Grotto and Christmas Concert were all provided virtually, engaging with more supporters, from across the UK, and greatly increasing the income normally raised during our community events. Moving forward, all future Autism Together fundraising events will include an element of virtual, as well as actual, presence.

The department has been extremely busy over the last year encouraging donations, holding its first ever Remember a Charity in your Will Week, applying to increased numbers of Trusts and Foundations, running virtual fundraising events and keeping in touch with supporters to ensure they were aware that it was very much "business as usual" for Autism Together during the pandemic.

Whilst community fundraising income was understandably lower than anticipated, the relationships developed with current and new corporate supporters proved exceedingly successful.

Overall the Fundraising Team performed exceptionally, exceeding their annual fundraising target by more than 20% in a challenging year.

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FOR THE YEAR ENDED 31 MARCH 2021

Autism Together is registered with the Fundraising Regulator and donors can be assured that we comply with the regulatory standards for fundraising. We are committed to the Fundraising Promise and adherence to the Fundraising Code of Practice. We are also registered with the Chartered Institute of Fundraisers (CIOF). Our in-house Fundraising Team are members of the CIOF, with one having gained the CIOF Certificate in Fundraising and the other the CIOF Diploma in Fundraising. This report covers the requirements charities must follow as set out in the Charities Act 2016.

The money raised through fundraising provides additional services, facilities and equipment, which improves the lives of the people we support and staff who work with them.

Our fundraising effort involves:

- Encouraging donations, gifts and legacies in wills
- Applying to Trusts and Foundations
- Running events
- Operating a lottery
- Selling merchandise through our Ebay shop

Our in-house Fundraising Team run all our fundraising initiatives and do not engage professional fundraisers. This means that we can keep strict control over all events ensuring adherence to the Code of Fundraising Practice.

Our website outlines our Complaints Policy for the public and clearly explains how an individual can complain. We received no complaints in the 2020-21 financial year.

We have published our Vulnerable People Policy on our website. We are also signed up to the Fundraising Preference Service to enable individuals to opt out from receiving fundraising communications from us. We received no requests from this service last year. All Fundraising staff are aware of the content of the Vulnerable People Policy and a copy is held on the central staffing IT system, which is available to all Autism Together staff.

Financial review

With exception of the actuarial assessed costs, the strategies put in place to improve the financial health of the organisation continue to pay dividends resulting in net income for the year of £881k (2020: net expenditure of £271k) after actuarial assessed additional costs relating to the defined benefit pension scheme of £492k (2020: £783k).

Income

Income increased 3.5% compared to last year from £22,869k to £23,678k.

Income in all major service areas has improved with the exception of community and vocational services (CVS). CVS has been significantly affected by Covid 19, initially being completely shut, then people we support being unable/unwilling to attend and outbreaks closing the services for periods of time. This has continued into next year, although costs have also fallen to compensate the drop in income.

Expenditure

Expenditure has reduced by 1.5% from £23,140k to £22,797k in the year due to the impact of Covid. The two key reasons for this is that staff were redeployed from CVS to cover sickness and core hours that would normally have been covered by agency, relief and overtime and the actuarially assessed cost for the defined benefit pension scheme of £492k (2020: £783k), reduced in the year as 2020 included the impact of the McCloud legal case, which was a one-off event. Payroll costs still represent over 81% of our income and have increased 1% against last year. The increase is lower than in previous years due to the impact of Covid described above and the reduced cost for the defined benefit scheme also mentioned above.

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Other costs have fallen by 16% from £4,096k to £3,442k which reflect the reduced levels of activity during the pandemic.

Capital Expenditure

This year we spent £470k (2020: £648k) on property improvements and equipment. The majority of this was the completion of The Maples, our respite centre.

Cash Flow

An overview of the cash movements during the year are given in the statement on page 26. After adjusting for non-cash items, such as movements on the pension deficit and depreciation, operations during the year generated positive cash flow of £1,627k (2020: £875k). The other major contributors to cash outflow in the year has been investment in property and facilities of £470k (2020: 648k) and net cash used in financing activities of £618k (2020: net cash received of £311k).

Future issues

Since the onset of the Covid-19 pandemic, the delivery of day services had been significantly affected. To date we have worked closely with local authority commissioners and our finances remain healthy. However we do know that support needs are being reassessed by social workers post-Covid and some people we support will either not return to day services or reduce their visits. We also know that there are new people on a waiting list for these services. So as these services gradually return to normal capacity, we are confident that we can fill the services later in the year. We are also anticipating continuing spikes in Covid cases as social distancing comes to an end, which is likely to result in further short term partial closures of day services facilities while outbreaks are managed. At the same time over 90% of our support staff are now double vaccinated and we continue to encourage our staff to get vaccinated.

The announcement of the new National Living Wage from April 2016 and the subsequent increases to 2020 continue to have a major impact on Autism Together going forward. The increase to £8.72 an hour in April 2020 yet again had knock-on effects in terms of the need to lift the pay of staff that were previously paid at or just above this rate. This, and the need to attract and retain staff, resulted in a review of salary levels with a 2% pay increase awarded in July 2020. This opportunity to increase pay rates is, of course, welcome, but it will only be sustainable if Local Authority social services departments are funded adequately.

We will continue to work with our Local Authority commissioners to negotiate fees for the existing people we support ensuring full cost recovery. This is a long and slow process; but has resulted in some success and enabled Autism Together to continue to provide services for all our current individuals we support. This process will need to be repeated again each year as the Living Wage increases each year.

Pension Liability

The charity participates in the Merseyside Pension Fund, a defined benefit scheme, as an admitted body. The scheme is managed in accordance with the Local Government Pension Scheme Regulations 2013. Access to this scheme by new Autism Together employees ended with effect from 4 April 2011. In accordance with FRS102 reporting requirements, our pension scheme reported a deficit of £2,933k at 31 March 2021. This compared with a deficit of £1,165k at the previous year-end. The main reason for the increase in deficit has been as a result of changes in assumptions that are used in the calculations.

Full details of the FRS102 pension valuation and assumptions used are given in note 23 to these accounts.

The trustees are mindful of the exposure of the organisation to fluctuations in the valuation of the pension fund and the employer contribution rates and are in discussions with the Fund about ways in which the exposure of the company to variations in valuation could be reduced in future. A designated fund has been set up in the year to reflect the risk of significant additional costs associated with our defined benefit pension scheme that are actuarially reassessed at each triennial revaluation.

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Since the closure of the opportunity to participate in the Merseyside Pension Fund, new staff members have been able to join a money purchase pension scheme, where there is no recourse to the assets of the organisation. Since 1 November 2013 Autism Together has become subject to the regulations surrounding Automatic Enrolment and is using the National Employment Savings Trust for this purpose.

Investment powers and policy

Under the Articles of Association, the charity has the power to invest in any way the trustees think fit. Cash that is not immediately needed for day to day expenditure or that is being held for a future project is invested prudently in interest earning deposits with approved Bank of England UK institutions.

Reserves Policy

The trustees reviewed the reserves policy in 2021. The target for free reserves has been set at £2.0m, this will cover one month of operating costs and is held to fund unforeseen incidents and to manage cash flow.

In setting this level of reserve, the trustees have considered the risks around income streams, the ongoing maintenance requirements of properties and the extent to which risks can be covered by insurance or have been provided for in the annual budget.

Free reserves are defined as unrestricted funds, excluding amounts held in the form of fixed assets, loans to purchase those assets, designated funds and the pension deficit. As at 31 March 2021 free reserves were £1,664k compared to £1,499k at 31 March 2020.

Two discretionary funds have been set up in the year and approved by the Board of Trustees as follows:

- Development and Property Fund £310k (2021: £nil).
This has been set up for investment in line with our property strategy and to fund initial start-up costs for the development of new services which will support the organisation to further its work for the benefit of people with autism.
- Pension Risk Fund £500k (2020: £nil).
This fund has been set up to reflect the risk of significant additional costs associated with our defined benefit pension scheme that are actuarially reassessed at each triennial revaluation.

The Future 50 designated fund was released in the year after permission from donors and communication of the change in plan as noted in last year's financial statements. This has been transferred to the Development and Property Fund.

In addition to the funds designated for specific purposes, the trustees hold a designated fund representing fixed assets, less any specific funding for that purpose. This reflects the fact that these funds cannot be readily used for any other purpose. At 31 March 2021 this fixed asset fund amounted to £4,391k (2020: £3,711k).

Details of designated funds and of restricted funds may be found in notes 24 and 25 to the accounts.

The pension fund deficit of £2,933k is calculated in accordance with FRS102 and is excluded from the calculation of free reserves as this amount is not a current liability, but will be paid through future earnings.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Principal Risks and Uncertainties

The trustees monitor the major risks that the charity faces at all their meetings, mainly through the risk register.

All risks included on the register are assigned to an individual, such as departmental director, the Chief Executive or the Chair of Trustees. Each trustee sub-committee also reviews the risks that fall within that committee's terms of reference and the full register is reviewed and updated as appropriate on a quarterly basis through the independently chaired Audit Committee and circulated to the Board.

The principle risks fall into two main categories: those that relate to matters under the control of the organisation and those which are as a result of external factors. Areas that largely are within our control include risks around ensuring the safety of people we support and staff, the suitability of our facilities and equipment and the safeguarding of our assets, both financial and physical. These are mitigated through our internal policies and procedures, including training and support given to staff that we endeavour to keep up to date, relevant and shared throughout the organisation.

Risks arising through external uncertainties include the potential impact of national legislative changes, Local Authority policy changes and external factors that impact our funding and cost base, for example Covid-19. We seek to mitigate these by being forward looking in terms of assessing the potential impact of such changes, with forward financial planning, appropriate development of new services and diversification as well as keeping in close communication with commissioners with respect to our service provision.

Funds Held as Custodian Trustees on Behalf of Others

Where funds are held on behalf of residents or other individuals supported by the company, those funds are kept in separate client accounts and are subject to controls in accordance with Care Quality Commission's regulations. These are not included in the assets of the company and as at 31 March 2021 amounted to £711,366 (2020 - £566,854). This is monitored daily to ensure that the funds are correctly identified and apportioned. Funds are held on behalf of residents and other people we support where the individuals concerned are unable to manage their own financial affairs without additional support and that support is provided by the company as part of the overall package of support provided.

Pay Policy for Senior Staff

The pay of the senior staff is reviewed annually and the Chief Executive makes recommendations to the Remuneration and Appointments Committee regarding any non-cost of living salary increases.

AUTISM TOGETHER

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Plans for future periods

Our main objectives for the coming year are:

1. Provide person-centred and high quality services for people with autism across the spectrum

We will achieve this by further developing our person-centred approach that allows for the appropriate support, development, progression and increased independence of the people we support. We will provide services that meet the highest standards, respond to best practice and new guidance in social care and give the people we support a real say in shaping those services.

2. Develop our autism services

We will explore opportunities to expand and develop our services focusing on up to date, cost effective operating models and ensuring they meet modern commissioning intentions. We will re-establish our short stay services on the Raby site.

3. Develop and invest in our staff

We will achieve this by improving employee engagement and satisfaction through communication, training, remuneration and employee benefit packages. We will work with staff to improve their health and well-being, including providing mental health support. We will continue to offer our staff sector-leading autism training, working with our internal trainers and external training partners to provide a range of management and autism training to motivate and support staff with their career ambitions

4. Invest in our infrastructure and assets

We will achieve this by developing and implementing our property strategy in addition to identifying and implementing technology solutions that will improve our efficiency, aid the delivery of our services and improve people's lives

5. Be financially sustainable

We will achieve this by maintaining financial accountability and continually monitoring the financial performance of all our services and use this to inform development opportunity. We will continually monitor our key financial risks ensuring that risk mitigation plans are in place. We will develop and implement our fundraising strategy.

6. Raise autism awareness, acceptance and promote autism good practice

We will achieve this by developing our external training offer, partnering with local organisations and service providers and contributing to the national voice; raising awareness, rights and opportunities for people with autism.

AUTISM TOGETHER

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

Governing Document

Autism Together is a registered charity and company limited by guarantee. The company was originally formed under Memorandum and Articles of Association dated 29 October 1991 which were replaced by new Articles of Association on 2 March 2013.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Ames (Chair)	(Appointed 29 July 2020)
C Battersby	
E Behan (Vice Chair from 29 July 2020)	
I Cadman	
J Callcott	
A Cragg	
A Davies (Chair to 29 July 2020)	(Resigned 25 May 2021)
D S Evans	
M Freeman	(Resigned 5 April 2021)
J T Kennedy	(Resigned 10 October 2020)
N M Kennedy	(Appointed 10 October 2020)
C Smart	(Appointed 10 October 2020)
H Winrow	(Resigned 9 November 2020)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Other Officers of the Charity:

Independent Chair of the Risk and Audit Committee - retired 18 March 2021	Mr M Williams
Secretary to the Trustees	Mrs B Williamson
Chief Executive	Mrs S M Stubbs
Deputy Chief Executive and Director of Operations	Ms M J Carolan
Director of HR & Organisational Development	Mr J G Strain
Director of Finance	Mrs L E Parnell

Members

The trustees are required to regulate the admission and classification of members of the charity (including the admission of organisations to membership), the rights and privileges of such members and the conditions of membership, the terms on which members may resign or have their membership terminated, and the entrance fees, subscriptions and other fees or payments to be made by members. No persons shall be admitted a member of the charity unless their application for membership is approved by the trustees. There were 96 members at 31 March 2021, each of whom agree to contribute such amount (not exceeding £1) to the charity's assets if it should be wound up while they are a member, or within one year after they cease to be a member, for payment of the charity's debts and liabilities.

AUTISM TOGETHER

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Appointment of trustees

The maximum number of trustees under the Articles of Association is 15. The Board of Trustees approve nominations for presentation to the AGM after consideration by the Remuneration and Appointments Committee. Details of trustees who held office from 1 April 2020 to the date of this report are shown on page 14 of this report.

Trustee induction and training

New trustees undertake an induction and training programme. All trustees also complete a Disclosure and Barring Service (DBS) disclosure.

Trustees and Public Benefit

Autism Together exists for public benefit. The trustees have received training on, and paid due regard to, the public benefit guidance published by the Charity Commission in determining the charity's aims and objectives and in the way it delivers its services. Elsewhere in this report, the trustees give information about the way in which it has delivered its charitable purposes for the public benefit.

Organisation

The Board of Trustees carries responsibility for the efficient and effective management of the charity. The full Board generally meets on 4 occasions per year plus 2 Board Away Days. In addition, the trustees have had individual appraisal meetings with the Chair of the Board and the Vice-Chair. The trustees also have a sub-committee structure to reflect the main business of the charity as follows:

- Finance
- Risk & Audit Management
- Quality
- HR
- Estates & Facilities (including IT, Insurance and Health & Safety)

Minutes of all such meetings were circulated to the full Board of Trustees. We also have a Remuneration and Appointments Committee that meets on an ad hoc basis to consider nominations to the Board and sub-committees and the remuneration of the Chief Executive and other operational Directors. The organisation obtains advice from the Charity Commission as required and the trustees are aware of their responsibilities as trustees of a charitable organisation.

The day-to-day management of the charity is delegated to the Chief Executive, who attends all Board of Trustee meetings. The Chief Executive heads a senior leadership team which comprises three other operational Directors: Deputy CEO/Director of Operations, Director of Human Resources and Director of Finance. Meetings of the senior leadership team are held monthly to monitor the progress of the charity.

Risk Management

Throughout the year the Board and its sub-committees have reviewed risk registers at each meeting linked to the delivery of the strategic and operational plan. In the year, in addition to a new strategic plan, the Trustees have reviewed the risk management process and approved a new Risk Management Framework. A new strategic risk register is being prepared that combines risk, controls and assurance. The existing risk registers will continue to be used until this process is complete, expected to be in Autumn 2021. The Risk and Audit Committee ensures that risk is being effectively managed on behalf of the Board.

AUTISM TOGETHER

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Equal Opportunities policy

We are an equal opportunities employer. All jobs are open to all applicants, subject to necessary occupational qualifications and all applications are given equal consideration. Training is provided for all employees in order to increase their knowledge and skills. Access to jobs and training is provided regardless of gender, age, domestic care responsibilities, race, disability, sexuality, beliefs, health, irrelevant criminal offences or any other personal characteristic. In order to allow opportunities for people with disabilities, the organisation will seek to ensure that, in accordance with the Disability Discrimination Act, where practicable, works will be carried out and equipment obtained to accommodate the needs of prospective and current disabled employees.

Provision of Employee Information

The Staff and Management Committee ("SAMC"), which includes trades union representatives as well as other elected representatives of the employees of the organisation, meets with the senior leadership team every three months. The terms of reference of the SAMC include the discussion of any changes in the policies and procedures of the organisation and provides an occasion where any concerns of the employees of the organisation can be raised. We also run presentations for staff as required when significant changes are proposed and to keep staff aware of strategic developments.

Statement of trustees' responsibilities

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

AUTISM TOGETHER

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Auditor

In accordance with the company's articles, a resolution proposing that Mitchell Charlesworth LLP be reappointed as auditor of the company will be put at the forthcoming Annual General Meeting.

Disclosure of information to auditor

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

The trustees' report was approved by the Board of Trustees.

Catherine Ames

C Ames (Chair)

Trustee

Dated: 28 September 2021

AUTISM TOGETHER

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AUTISM TOGETHER

Opinion

We have audited the financial statements of Autism Together (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 2021 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

AUTISM TOGETHER

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AUTISM TOGETHER

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' 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 included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

AUTISM TOGETHER

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AUTISM TOGETHER

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification of and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition (iii) the overstatement of salary and other costs (iv) the assumptions used in the calculation of the valuation of the surplus or deficit on the defined benefit pension scheme and the movements for the year. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body .

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the registration with the Care Quality Commission and Data Protection Regulations.

AUTISM TOGETHER

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AUTISM TOGETHER

Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition and overstatement of wages and other costs as the key audit matters related to the potential risk of fraud. The key audit matters section of our report explains the matters in more detail and also describes the specific procedures we performed in response to those key audit matters.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

AUTISM TOGETHER

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AUTISM TOGETHER

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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth

Philip Griffiths (Senior Statutory Auditor)
for and on behalf of Mitchell Charlesworth LLP

1 October 2021

Chartered Accountants
Statutory Auditor

3rd Floor
5 Temple Square
Temple Street
Liverpool
Merseyside
L2 5RH

AUTISM TOGETHER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds 2021 £'000	Restricted funds 2021 £'000	Total 2021 £'000	Total 2020 £'000
Income from:					
Donations and legacies	3	585	91	676	226
Charitable activities	4	22,990	12	23,002	22,642
Investments	5	-	-	-	1
Total income		23,575	103	23,678	22,869
Expenditure on:					
Raising funds	6	100	-	100	96
Charitable activities	7	22,586	64	22,650	22,989
Other	14	47	-	47	55
Total resources expended		22,733	64	22,797	23,140
Net incoming/(outgoing) resources before transfers		842	39	881	(271)
Gross transfers between funds		2	(2)	-	-
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		844	37	881	(271)
Other recognised gains and losses					
Actuarial (loss)/gain on defined benefit pension schemes		(1,276)	-	(1,276)	1,627
Net movement in funds		(432)	37	(395)	1,356
Fund balances at 1 April 2020		4,364	17	4,381	3,024
Fund balances at 31 March 2021		3,932	54	3,986	4,380

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

All income and expenditure derive from continuing activities.

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

AUTISM TOGETHER

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds 2020 £'000	Restricted funds 2020 £'000	Total 2020 £'000
Income from:				
Donations and legacies	3	92	134	226
Charitable activities	4	22,642	-	22,642
Investments	5	1	-	1
Total income		22,735	134	22,869
Expenditure on:				
Raising funds	6	96	-	96
Charitable activities	7	22,945	44	22,989
Other	14	55	-	55
Total resources expended		23,096	44	23,140
Net incoming/(outgoing) resources before transfers		(361)	90	(271)
Gross transfers between funds		81	(81)	-
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		(280)	9	(271)
Other recognised gains and losses				
Actuarial (loss)/gain on defined benefit pension schemes		1,627	-	1,627
Net movement in funds		1,347	9	1,356
Fund balances at 1 April 2019		3,017	7	3,024
Fund balances at 31 March 2020		4,364	16	4,380

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

All income and expenditure derive from continuing activities.

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

AUTISM TOGETHER

BALANCE SHEET

AS AT 31 MARCH 2021

		2021		2020	
	Notes	£'000	£'000	£'000	£'000
Fixed assets					
Tangible assets	16		5,663		5,623
Current assets					
Debtors	17	2,038		1,812	
Cash at bank and in hand		1,926		1,387	
		<u>3,964</u>		<u>3,199</u>	
Creditors: amounts falling due within one year	18	<u>(1,525)</u>		<u>(2,004)</u>	
Net current assets			2,439		1,195
Total assets less current liabilities			<u>8,102</u>		<u>6,818</u>
Creditors: amounts falling due after more than one year	19		(1,183)		(1,273)
Provisions for liabilities			<u>(2,933)</u>		<u>(1,165)</u>
Net assets			<u>3,986</u>		<u>4,380</u>
Income funds					
Restricted funds	24		54		16
<u>Unrestricted funds</u>					
Designated funds	25	5,201		4,030	
General unrestricted funds		1,664		1,499	
Pension reserve		<u>(2,933)</u>		<u>(1,165)</u>	
			3,932		4,364
			<u>3,986</u>		<u>4,380</u>

The financial statements were approved by the Trustees on 28 September 2021

Catherine Ames

C Ames (Chair)
Trustee

Company Registration No. 2658268

AUTISM TOGETHER

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

		2021		2020	
	Notes	£'000	£'000	£'000	£'000
Cash flows from operating activities					
Cash generated from operations	31		1,627		875
Investing activities					
Purchase of tangible fixed assets		(470)		(648)	
Investment income received		-		1	
Net cash used in investing activities					
			(470)		(647)
Financing activities					
Proceeds of new bank loans		-		530	
Repayment of bank loans		(618)		(219)	
Net cash (used in)/generated from financing activities					
			(618)		311
Net increase in cash and cash equivalents					
			539		539
Cash and cash equivalents at beginning of year			1,387		848
Cash and cash equivalents at end of year					
			1,926		1,387

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Autism Together is a private company limited by guarantee incorporated in England and Wales. The registered office is Oak House (Unit C), 6 Tebay Road, Bromborough, Wirral, Merseyside, CH62 3PA.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees' Report on pages 4 and 5.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £'000 except where stated.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

In consideration of the appropriateness of the use of the going concern basis, the trustees have considered the principal financial risks facing the company and the steps they have taken to mitigate them. The company is facing an increasing payroll cost as a result of the increase in the National Minimum Wage scheduled over the next few years, increases in pension costs as a result of the Auto Enrolment rules and the imposition of the Apprenticeship Levy. The company also participates in a defined benefit pension scheme, the contribution to which is determined by the actuary and is outside the direct control of the trustees.

The trustees have sought to mitigate the impact of these factors by ensuring that all new fees are set at an appropriate level of full cost recovery and that existing fees are reviewed regularly to ensure that they have been increased to match the current cost or provision of that care. The trustees regularly monitor cash flow requirements moving forward to ensure that sufficient funds are available to pay debts as they fall due.

The trustees also make targeted investments in developing new services that ensure that new income streams are opened up to the charity.

On the basis of these considerations, the period of which is at least 12 months from the date of signature of the financial statements, the trustees conclude that the going concern basis is appropriate.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds that the trustees have set aside at their discretion for particular projects or purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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

Investment income is earned through holding assets for investment purposes and includes interest. Interest income is recognised using the effective interest method and is recognised as the charity's right to receive payment is established.

1.5 Expenditure

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

Direct charitable expenditure comprises services supplied and activities undertaken which are identifiable wholly or mainly in support of the charity's activities. Support costs represent costs such as strategic management and development, finance, HR, training, IT support, estate and property management and general administration.

Cost of generating voluntary income is attributed to the salary cost of staff involved directly in fundraising activities.

Governance costs comprise the professional fees expended, together with an apportionment of the time on these matters by the Chief Executive and the Director of Finance.

Where support costs cannot be directly attributed to particular headings, they have been allocated to expenditure on charitable activities on a basis consistent with the use of resources.

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

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2-20% straight line basis.
Leasehold improvements	Depreciated over the remaining term of the lease, subject to a maximum of 60 years.
Fixtures and fittings	25-33% straight line basis.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

De minimis capitalisation level is £1,000.

1.7 Fixed asset investments

Investments in subsidiaries are included at cost. The company has one subsidiary at 31 March 2021 which is dormant and the total amount invested is £2. Consolidated accounts have not been prepared on the grounds of immateriality. Details of the subsidiary are given in note 30 to these accounts.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible 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).

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

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

1.12 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

With effect from 4 April 2011 the defined benefit pension scheme was closed to new entrants and the company now operates a money purchase (defined contribution) pension scheme. Contributions payable to this scheme are expensed in the year to which they relate. These contributions are invested separately from the company's assets.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

Critical judgements

Assessing indicators of impairment

In assessing whether there have been any indicators of impairment in relation to assets, the trustees have considered both external and internal sources of information such as market conditions and experience of recoverability. There have been no indicators of impairments identified during the current financial year.

Key sources of estimation uncertainty

Estimating value in use

Where an indication of impairment exists, the trustees will carry out an impairment review to determine the recoverable amount, which is the higher of fair value less cost to sell and value in use. The value in use calculation requires the trustees to estimate the future cash flows expected to arise from the asset or the cash generating unit and a suitable discount rate in order to calculate present value.

Recovery of receivables

The charity establishes a provision for receivables that are estimated not to be recoverable. When assessing recoverability, the trustees consider factors such as the ageing of the receivables, past experience of recoverability, and the credit profile of individual groups of customers.

Determining residual values and useful economic lives of property, plant and equipment

The charity depreciates tangible assets over their estimated useful lives. The estimation of the useful lives of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions to be applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance programmes. Judgement is applied by trustees when determining the residual values for plant, machinery and equipment. When determining the residual value management aims to assess the amount that the company would currently obtain for the disposal of the asset, if it were already of the condition expected at the end of its useful economic life. Where possible this is done with reference to external market prices.

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £'000	2021 £'000	2021 £'000	2020 £'000	2020 £'000	2020 £'000
Donations and gifts	9	91	100	92	134	226
Coronavirus Job Retention Scheme and Local Authority Support Grants	576	-	576	-	-	-
	<u>585</u>	<u>91</u>	<u>676</u>	<u>92</u>	<u>134</u>	<u>226</u>

4 Charitable activities

	Charitable Income 2021 £'000	Charitable Income 2020 £'000
Statutory bodies	22,914	22,407
Training and employment support	6	18
Subscriptions	1	1
Grants receivable	37	46
Garden centre income	27	112
Other income	17	58
	<u>23,002</u>	<u>22,642</u>
Analysis by fund		
Unrestricted funds	22,990	22,642
Restricted funds	12	-
	<u>23,002</u>	<u>22,642</u>

Income from charitable activities comprised £22,990k attributable to unrestricted funds (2020: £22,642k) and £12k attributable to restricted funds (2020: £Nil).

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Investments

	Total	Unrestricted funds
	2021	2020
	£'000	£'000
Interest receivable	-	1
	<u> </u>	<u> </u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£'000	£'000
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	13	40
Staff costs	87	56
	<u> </u>	<u> </u>
Fundraising and publicity	100	96
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Charitable Expenditure 2021 £'000	Charitable Expenditure 2020 £'000
Staff costs	17,896	17,578
Depreciation and impairment	429	465
Provisions	599	729
Household	104	101
CVS	63	130
Social enterprise	14	68
Activities	32	43
Maintenance	79	118
Service contracts	150	126
Utilities	251	270
Rent and rates	327	364
Communications	108	127
Transport	408	554
IT & reprographics	16	-
Marketing & PR	-	29
Other	(40)	70
Insurance	274	240
	<u>20,710</u>	<u>21,012</u>
Share of support costs (see note 8)	1,888	1,903
Share of governance costs (see note 8)	52	74
	<u>22,650</u>	<u>22,989</u>
Analysis by fund		
Unrestricted funds	22,586	22,945
Restricted funds	64	44
	<u>22,650</u>	<u>22,989</u>

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs	Support costs	Governance costs	2021	Support costs	Governance costs	2020	Basis of allocation
	£'000	£'000	£'000	£'000	£'000	£'000	
Staff costs	1,372	-	1,372	1,410	-	1,410	
Information technology	140	-	140	161	-	161	
Office costs	48	-	48	47	-	47	
Advertising	-	-	-	5	-	5	
Other	328	-	328	280	-	280	
Audit fees	-	9	9	-	9	9	Governance
Legal and professional	-	38	38	-	59	59	Governance
Operational director's support	-	5	5	-	5	5	Governance
Trustees' meeting costs and expenses	-	-	-	-	1	1	Governance
	<u>1,888</u>	<u>52</u>	<u>1,940</u>	<u>1,903</u>	<u>74</u>	<u>1,977</u>	
Analysed between							
Charitable activities	<u>1,888</u>	<u>52</u>	<u>1,940</u>	<u>1,903</u>	<u>74</u>	<u>1,977</u>	

Where support costs can not be directly attributed to particular headings, they have been allocated to expenditure on charitable activities on a basis consistent with the use of resources.

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9	Net movement in funds	2021	2020
		£'000	£'000
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	429	465
		<u> </u>	<u> </u>

10 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:

	2021	2020
	£'000	£'000
Audit of the charity's annual accounts	9	9
	<u> </u>	<u> </u>

11 Trustees' and key management personnel remuneration and expenses

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No (2020: No) trustees were reimbursed for expenses incurred on and paid on behalf of the charity.

The key management personnel of the charity comprise the trustees, the Chief Executive and the three operational Directors: Deputy CEO/Director of Operations, Director of Human Resources and Director of Finance. The total employee benefits of the key management personnel of the charity were £351,617 (2020: £303,969).

12 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Direct charitable	910	911
Management and administration	55	58
	<u> </u>	<u> </u>
Total	965	969
	<u> </u>	<u> </u>

Employment costs

	2021	2020
	£'000	£'000
Wages and salaries	17,159	16,609
Social security costs	1,233	1,108
Other pension costs	963	1,327
	<u> </u>	<u> </u>
	19,355	19,044
	<u> </u>	<u> </u>

Included in wages and salaries above are agency fees of £560,067 (2020: £883,708).

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Employees

(Continued)

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£60,001 - £70,000	2	2
£70,001 - £80,000	1	1
£90,001 - £100,000	1	-
	<u> </u>	<u> </u>

Of the employees whose emoluments exceed £60,000, 2 (2020: 2) have retirement benefits accruing under defined benefit pension schemes.

13 Pension costs

The company operates a defined benefit pension scheme and a defined contribution scheme in respect of the employees. The schemes and their assets are held by independent managers. The pension charge includes contributions due from the company which amounted to £472,000 (2020: £548,000) of which £264,000 (2020: £239,000) related to the defined contribution schemes with Pensions Trust and National Employment Savings Trust (NEST).

There is an additional charge to the pension cost for the year, amounting to £492,000 (2020: £783,000) as a result of the FRS 102 calculations on the defined benefit scheme, together with administrative expenses of £10,000 (2020: £10,000) on that scheme. This is in addition to the actuarial loss of £1,276,000 (2020: gain of £1,627,000); further information is included in note 25 to the accounts.

14 Interest payable and similar charges

	Unrestricted funds 2021	Unrestricted funds 2020
Financing costs	47	55
	<u> </u>	<u> </u>

15 Taxation

The company is exempt from corporation tax on its charitable activities.

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Tangible fixed assets

	Freehold land and buildings £'000	Leasehold improvements £'000	Assets under construction £'000	Fixtures and fittings £'000	Total £'000
Cost					
At 1 April 2020	5,300	2,791	222	501	8,814
Additions	9	1	389	71	470
Disposals	(41)	(67)	-	(180)	(288)
Transfer to held for sale	611	-	(611)	-	-
At 31 March 2021	5,879	2,725	-	392	8,996
Depreciation and impairment					
At 1 April 2020	1,451	1,350	-	391	3,192
Depreciation charged in the year	186	153	-	90	429
Eliminated in respect of disposals	(41)	(67)	-	(180)	(288)
At 31 March 2021	1,596	1,436	-	301	3,333
Carrying amount					
At 31 March 2021	4,283	1,289	-	91	5,663
At 31 March 2020	3,849	1,442	222	110	5,623

17 Debtors

	2021 £'000	2020 £'000
Amounts falling due within one year:		
Trade debtors	1,430	1,289
Other debtors	20	14
Prepayments and accrued income	588	509
	2,038	1,812

18 Creditors: amounts falling due within one year

	Notes	2021 £'000	2020 £'000
Bank loans	20	75	620
Other taxation and social security		318	252
Trade creditors		444	401
Other creditors		71	68
Accruals and deferred income		617	663
		1,525	2,004

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Creditors: amounts falling due after more than one year

	Notes	2021 £'000	2020 £'000
Bank loans	20	1,143	1,216
Accruals and deferred income		40	57
		<u>1,183</u>	<u>1,273</u>

The accrual due after more than one year is in respect of rent accrued during initial rent free periods for three property leases. The accruals will be reversed over the periods of the leases.

20 Loans and overdrafts

	2021 £'000	2020 £'000
Bank loans	1,218	1,836
Payable within one year	75	620
Payable after one year	1,143	1,216

Amounts included above which fall due after five years:

Payable by instalments	-	539
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The bank mortgages and overdraft are secured by a fixed charge on all the charity's freehold premises, except for the Maples site. In addition Barclays Bank Plc holds a debenture over the charity's assets.

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

20 Loans and overdrafts

(Continued)

There are three loans repayable after more than one year and their principal terms are as follows:-

Loan 1.

This was originally for £520,000 and is repayable over 10 years from July 2015. The repayment profile is calculated as if the loan were payable over a 20 year period with a single final repayment at the end of 10 years. The interest rate is 2.3% over base. At 31 March 2020 interest was charged at 2.4%.

Loan 2.

This was originally £400,000 and is repayable over 10 years from November 2015. The repayment profile is calculated as if the loan were payable over a 20 year period with a single final repayment at the end of 10 years. The interest rate is 2.5% over base. At 31 March 2020 interest was charged at 2.6%.

Loan 3.

This was originally for £530,000 and is repayable over 5 years from October 2019. The repayment profile is calculated as if the loan were repayable over a 15 year period with a single final repayment at the end of 5 years. The interest rate is 2.55% over base. At 31 March 2020 interest was charged at 2.65%.

21 Provisions for liabilities

	Notes	2021 £'000	2020 £'000
Retirement benefit obligations	23	2,933	1,165
		<u>2,933</u>	<u>1,165</u>

22 Deferred income

A deferred income balance of £33,252 was carried forward at 31 March 2021 (2020: £40,068).

The deferred income balance brought forward from the previous year of £40,068 was all credited to income in the current year. Similarly, the deferred income balance brought forward in the previous year of £38,284 was all credited to income in 2020.

The amount deferred at 31 March 2021 was solely income invoiced in advance at the end of that year.

23 Retirement benefit schemes

Defined contribution schemes

The charge to profit or loss in respect of defined contribution schemes was £263,920 (2020 - £239,307).

Defined benefit schemes

The charity participates in the Merseyside Pension Fund, a defined benefit scheme, as an admitted body. The charity's share of scheme assets and liabilities are separately calculated and valued by a qualified independent actuary. Pension scheme assets and liabilities have been valued in accordance with the requirements of FRS 102 and the deficit is recognised in full in the balance sheet. The last full actuarial valuation of the fund was carried out as at 31 March 2019.

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

23 Retirement benefit schemes	(Continued)	
<i>Key assumptions</i>		
	2021	2020
	%	%
Discount rate	2.1	2.4
Expected rate of increase of pensions in payment	2.8	2.2
Expected rate of salary increases	4.2	3.6
Rate of inflation - CPI	2.7	2.1
	<u> </u>	<u> </u>
<i>Mortality assumptions</i>		
The assumed life expectations on retirement at age 65 are:		
	2021	2020
	Years	Years
Retiring today		
- Males	21	20.9
- Females	24.1	24
	<u> </u>	<u> </u>
Retiring in 20 years		
- Males	22.6	22.5
- Females	26	25.9
	<u> </u>	<u> </u>
Amounts recognised in the profit and loss account:		
	2021	2020
	£'000	£'000
Current service cost	643	703
Net interest on defined benefit liability/(asset)	25	54
Other costs and income	10	335
	<u> </u>	<u> </u>
Total costs	678	1,092
	<u> </u>	<u> </u>
Amounts taken to other comprehensive income:		
	2021	2020
	£'000	£'000
Actual return on scheme assets	(3,193)	(43)
Less: calculated interest element	557	581
	<u> </u>	<u> </u>
Return on scheme assets excluding interest income	(2,636)	538
Actuarial changes related to obligations	3,912	(2,165)
	<u> </u>	<u> </u>

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

23 Retirement benefit schemes

(Continued)

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2021 £'000	2020 £'000
Present value of defined benefit obligations	29,228	24,472
Fair value of plan assets	(26,295)	(23,307)
	<u> </u>	<u> </u>
Deficit in scheme	2,933	1,165
	<u> </u>	<u> </u>

Movements in the present value of defined benefit obligations:

	2021 £'000
Liabilities at 1 April 2020	24,472
Current service cost	643
Benefits paid	(509)
Contributions from scheme members	128
Actuarial gains and losses	3,912
Interest cost	582
	<u> </u>
At 31 March 2021	29,228
	<u> </u>

The defined benefit obligations arise from plans which are wholly unfunded.

Movements in the fair value of plan assets:

	2021 £'000
Fair value of assets at 1 April 2020	23,307
Interest income	557
Return on plan assets (excluding amounts included in net interest)	2,636
Benefits paid	(509)
Contributions by the employer	186
Contributions by scheme members	128
Other	(10)
	<u> </u>
At 31 March 2021	26,295
	<u> </u>

The charity expects to contribute £753,000 to its defined benefit pension plan in the year ended 31 March 2021 (2020: £759,000).

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

23 Retirement benefit schemes

(Continued)

The fair value of plan assets at the reporting period end was as follows:

	2021	2020
	£'000	£'000
Equity instruments	10,492	9,602
Debt instruments	7,757	6,713
Property	1,788	1,748
Cash/liquidity	1,446	932
Other	4,812	4,312
	<u>26,295</u>	<u>23,307</u>
	<u><u>26,295</u></u>	<u><u>23,307</u></u>

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

24 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Family Support	5,984	1,450	(7,434)	-	-	1,000	(1,000)	-	-
Beathovens' music	1,273	800	(66)	-	2,007	-	-	-	2,007
Holiday Fund	10,145	1,200	(488)	-	10,857	-	-	-	10,857
Helen House Garden	1,000	-	(1,000)	-	-	-	-	-	-
Canoeing Programme	990	-	(990)	-	-	-	-	-	-
MENCAP	160	-	(160)	-	-	-	-	-	-
Land Trust - EO	(5)	11,003	(11,022)	-	(24)	12,286	(11,519)	-	743
BBC CIN	879	9,383	(7,926)	-	2,336	9,383	(9,463)	-	2,256
A Rigby	735	-	(735)	-	-	-	-	-	-
Helen House Swimming Pool	(13,835)	105,867	(10,765)	(81,267)	-	-	-	-	-
Mindfulness in Nature	-	-	(1,120)	-	(1,120)	2,004	-	-	884
Connected Club	-	4,601	(2,094)	-	2,507	9,246	(4,681)	-	7,072
Tesco Bags for Life	-	-	-	-	-	500	(500)	-	-
Sport England	-	-	-	-	-	5,000	(2,958)	(2,042)	-
Lottery - Covid	-	-	-	-	-	19,864	(15,108)	(4,756)	-
Mobile Phone Fund	-	-	-	-	-	4,346	(4,346)	-	-
York Street Decoration	-	-	-	-	-	3,000	-	-	3,000
Raby Sensory Garden	-	-	-	-	-	24,370	(14,725)	5,204	14,849
Other	-	-	-	-	-	11,863	-	-	11,863
	<u>7,326</u>	<u>134,304</u>	<u>(43,800)</u>	<u>(81,267)</u>	<u>16,563</u>	<u>102,862</u>	<u>(64,300)</u>	<u>(1,594)</u>	<u>53,531</u>

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

24 Restricted funds

(Continued)

All figures above are in Pounds, not thousands.

Purpose of principal restricted funds

Lottery - Covid

National Lottery funding was received in 2020-21 to provide support during the period of the Covid 19 pandemic.

Raby Sensory Garden

Funding was received for the creation of a sensory garden at the Raby Hall site.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

25 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£	£
Fixed assets fund	3,825,964	-	-	(114,342)	3,711,622	-	-	678,940	4,390,562
Respite extension fund	119,906	-	(5,918)	(113,988)	-	-	-	-	-
Future 50	310,451	28,147	(19,744)	-	318,854	(1,820)	(3,317)	(313,717)	-
Development and property fund	-	-	-	-	-	-	-	310,513	310,513
Pension risk fund	-	-	-	-	-	-	-	500,000	500,000
	<u>4,256,321</u>	<u>28,147</u>	<u>(25,662)</u>	<u>(228,330)</u>	<u>4,030,476</u>	<u>(1,820)</u>	<u>(3,317)</u>	<u>1,175,736</u>	<u>5,201,075</u>

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

25 Designated funds

(Continued)

All figures above are in Pounds, not thousands.

The new designations represent general donations made during the year that have now been allocated to the Future 50 fund.

1. Fixed assets

The Fixed Asset fund represents the amount of reserves needed to provide the property and equipment for the charity to operate. It equates to the book value of unrestricted fixed assets of £5,663,000 (2020: £5,623,000), less loans used to fund those fixed assets £1,218,000 (2020: £1,836,000) and the amount funded by the rent-free periods of property leases held by the charity £54,000 (2020: £76,000).

2. Future 50

The trustees have designated £Nil (2020: £321,000) of unrestricted donations to the Future 50 appeal, a project to fund the construction of a unique autism centre in the Wirral.

3. Development and property fund

This fund has been created for investment in line with the charity's property strategy and to fund initial start up costs for the development of new services which will support the organisation in its work for the benefit of people with autism.

4. Pension risk fund

This fund has been created to reflect the risk that significant additional costs associated with the defined benefit pension scheme will be incurred as a result of the triennial actuarial revaluation.

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

26 Analysis of net assets between funds

	Unrestricted funds 2021 £'000	Restricted funds 2021 £'000	Total 2021 £'000	Unrestricted funds 2020 £'000	Restricted funds 2020 £'000	Total 2020 £'000
Fund balances at 31 March 2021 are represented by:						
Tangible assets	5,663	-	5,663	5,623	-	5,623
Current assets/(liabilities)	2,385	54	2,439	1,179	16	1,195
Long term liabilities	(1,183)	-	(1,183)	(1,273)	-	(1,273)
Provisions and pensions	(2,933)	-	(2,933)	(1,165)	-	(1,165)
	<u>3,932</u>	<u>54</u>	<u>3,986</u>	<u>4,364</u>	<u>16</u>	<u>4,380</u>

27 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £'000	2020 £'000
Within one year	662	697
Between two and five years	1,116	1,371
In over five years	586	819
	<u>2,364</u>	<u>2,887</u>

28 Related party transactions

The trustees made donations to the charity amounting to £455 (2020: £743) during the year to 31 March 2021.

29 Company limited by guarantee

The charity is a charitable company limited by guarantee and is governed by its Articles of Association. Each of the members has undertaken to contribute an amount not exceeding £1 towards meeting the charity's debts in the event of it being wound up.

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

30 Subsidiaries

Details of the charity's subsidiaries at 31 March 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
The Wirral Centre for Autism Limited (formerly Autism Together Limited)	England and Wales	Dormant company	Ordinary shares	100.00	

Wirral Centre for Autism Limited was incorporated on 26 March 2015 as Autism Together Limited. Its name was changed to The Wirral Centre for Autism Limited on 22 June 2016 when its former name was transferred to this company, which had been known as The Wirral Autistic Society up to that date. The Wirral Centre for Autism Limited has not traded since it was incorporated and its accounts have not been consolidated into the Financial Statements of Autism Together on the grounds of immateriality. The Wirral Centre for Autism Limited is incorporated in England and Wales with company number 9510849.

In addition, Autism Together has a controlling interest in The Wirral Autistic Society Limited, a company limited by guarantee. This company was incorporated on 19 April 2016 as The Wirral Centre for Autism and renamed The Wirral Autistic Society Limited on 22 June 2016. The liability of Autism Together under the terms of the guarantee is limited to £100. The Wirral Autistic Society Limited is incorporated in England and Wales with company number 10132167.

31 Cash generated from operations	2021 £'000	2020 £'000
(Deficit)/surplus for the year	881	(271)
Adjustments for:		
Investment income recognised in statement of financial activities	-	(1)
Depreciation and impairment of tangible fixed assets	429	465
Difference between pension charge and cash contributions	499	805
Movements in working capital:		
(Increase) in debtors	(226)	(263)
Increase in creditors	44	140
Cash generated from operations	1,627	875

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

32 Analysis of changes in net funds/(debt)	At 1 April 2020	Cash flows	At 31 March 2021
	£'000	£'000	£'000
Cash at bank and in hand	1,387	539	1,926
Loans falling due within one year	(620)	545	(75)
Loans falling due after more than one year	(1,216)	73	(1,143)
	<u>(449)</u>	<u>1,157</u>	<u>708</u>
	<u><u>(449)</u></u>	<u><u>1,157</u></u>	<u><u>708</u></u>