

Charity registration number 1007878

Company registration number 2658268 (England and Wales)

AUTISM TOGETHER
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

AUTISM TOGETHER

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C L Ames C A F Battersby E Behan (Vice Chair) I N Cadman (Chair) J Callcott A Cragg D Evans N M Kennedy C Smart J D Unalkat (Appointed 16 October 2021) K B O'Dempsey (Appointed 16 October 2021)
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 (Audit) Limited 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 CCLA Investment Management Limited 85 Queen Victoria Street London EC4V 4ET

AUTISM TOGETHER

LEGAL AND ADMINISTRATIVE INFORMATION

Solicitors

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AUTISM TOGETHER

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AUTISM TOGETHER

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022. 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 on 16 October 2021 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 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 2022

Strategic Report

Objectives for the Period Under Review

Despite another year severely impacted by Covid resulting in the need to re-prioritise activities during the year, we have continued to make progress against our strategic objectives as described below

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

Yet again we have focused on keeping the people we support safe, well, entertained and engaged during another challenging year. The way we have managed this has been a resounding success with no people we support getting seriously ill or being involved in any significant incidents. We have responded to continued lockdowns, coped with high infection rates amongst our staff resulting in high absences, closed and re-opened day services (again), redeployed staff, reacted to the myriad of Government and local authority requests and guidance, managed outbreaks in our homes and services, reassured the people we support and their families.

In addition, we have achieved the following against our operational plan objectives:

- Continued to develop the Quality Framework and have now appointed a Quality Assurance (QA) Manager to manage this work programme.
- The people we support have been encouraged to have meaningful involvement in the service they live in or attend. The people we support forums which closed earlier in the pandemic have now returned and the new QA Manager will have responsibility to implement more initiatives in this area.
- The Risk Management Framework has been approved, the new risk register is active and internal auditors have been appointed to provide independent assurance.

Strategic Priority 2. Develop our autism services

Covid and now staffing difficulties have been a significant barrier to plans to develop our services:

Day services has gone through significant changes during the pandemic, with closures and re-opening of services. As services have re-opened, we have implemented some of the changes we want to make to the overall day service structure. These include phasing out of the Super Tuesday regime (where people who lived in Residential and Supported Living services did not attend), a reduction in people moving from one day service to another during the day and removal of half-day attendance across the board. It was disappointing that we were not able to pursue the potential of opening a new day service provision in Hoylake, however it provided an opportunity to explore alternative models of day service support and now we are near capacity the Head of Service and Service Managers are further developing these plans.

The Supported Living model has been reviewed in detail, considering the management structure, and the cost effectiveness of each location. We have changed the management structure to offer better financial sustainability and manager oversight.

The staffing shortages have meant we made the decision to temporarily close our respite services within the year to prioritise staffing our residential and supported living services.

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

FOR THE YEAR ENDED 31 MARCH 2022

Strategic Priority 3. Develop and invest in our staff

The key achievement this year has been the move to pay our front-line staff at least the Real Living Wage. We also continued to ensure that staff were rewarded through enhanced overtime rates and sick pay and a loyalty bonus. In addition, we achieved the following against our Operational Plan:

- Although not conducting a significant staff satisfaction survey, we did check how we were doing in supporting staff through Covid well-being supervisions. We will be conducting a full staff survey in autumn 2022.
- Continued to develop and promote a wide range of resources to support staff with their well-being.
- Made progress in ensuring essential training is kept up to date.
- Continued the development of staff communication and engagement initiatives, under the continued challenging circumstances, utilising virtual communication tools.

Strategic Priority 4. Invest in our infrastructure and assets

This year we have made progress in a number of areas:

- Our Property Strategy is now live and we have made good progress delivering against the action plan, especially engagement with Riverside Housing Association and developing a plan for Raby Site.
- Appointing a Health & Safety Advisor has provided new focus and supported the Health & Safety Committee that now meets quarterly.
- The IT strategy has been developed and approved.
- Our head office has been re-configured and is now delivering Day Services again.

Strategic Priority 5. Be financially sustainable

Despite the continued uncertainties we have achieved the following:

- Exceeded our budgeted surplus to add to free reserves.
- Improved our cash position and reduced our borrowings.
- The finance department restructuring is now delivering tangible financial benefits.
- Exceeded our fundraising target

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

We have continued to increase our reach and raised our profile across our social media channels and through news.

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FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Supporting people with autism

The Admissions Team, while working closely with the Heads of our Day Services, were able to successfully transition 12 new autistic adults into CVS this past year.

These individuals have been waiting for this service since before the pandemic struck, and this has been a significant achievement for them after so long spent at home. It has been aided, as ever, by our amazing support staff in each area.

We have also seen a successful transition for one individual into our Residential services, and groundwork completed on a future transition into Supported Living. For both of these individuals it is the first time living away from the family home, so it is a massive step for them.

The past year has been a challenge that our Residential and Supported Living teams have tackled head on. They have been able to adapt in order to ensure the people in their care knew what was happening and why, reinventing routines and reintroducing community activities – delicately supporting people to access much-loved communities and groups once again.

That meant getting back to the pub, back to holiday planning, back to the local shops. Seeing people out and enjoying their local communities again has been a real highlight of recent months. While we are still following the government's Covid guidance for social care, we are constantly finding ways to risk manage and support a return to much-loved activities and time spent with families for the people we support.

We have welcomed three new Registered Managers into post recently, along with a number of new House Managers and Senior Support Workers. We look forward to their contributions as they join an already amazing team.

Similarly, our Supported Living service is not standing still and the team is excited for its next venture – a new 11-flat scheme due to open in Wirral in late 2022.

With more of the people we support returning to day services over the past year, it's been a joy to see faces old and new at our day services venues. So many of the people we support have told us how happy they are to be back seeing their friends and support staff again.

Recently we started a new CVS service in Bromborough, within our Oak House head office. This has opened up day services to many of the people we support who live in our Residential and Supported Living houses. We are currently upgrading the outside space there to make it more comfortable for people to sit, have lunch and enjoy the woodlands adjoining the site.

Also in CVS, the Performing Arts department has undergone many changes over the past 12 months in terms of staffing and location. They said goodbye to Price's Sports & Social Club which, after almost 10 years, was handed back to Riverside housing. As a department they are now looking to the future and getting back to a post-pandemic normality. This includes the introduction of new spaces and groups, while reintroducing some community-based groups such as the community dance group.

Supporting parents and staff

In August 2021 we held our first Family Fun Day at our Raby Gardens site. This was a great day for many of the children and young people we support to enjoy various activities, spend a day with us, and bring parents, grandparents and siblings along too. We had tremendous support on the day from across Autism Together with CVS, ATAS, Marketing and Fundraising all involved.

Our Autism Training and Advisory Service now delivers virtual courses and face-to-face evening courses to parents and carers of children with an autism diagnosis. Alongside this, Autism Advice Sessions have been offered more widely since the pandemic and are proving a popular and vital form of support to autistic adults and their families.

Internally, members of the ATAS team, along with other key staff, have been trained as mental health first-aiders to offer assistance and advice to any staff member who is struggling and wants to talk to someone in confidence.

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FOR THE YEAR ENDED 31 MARCH 2022

What's more, staff who are struggling with their mental health or need support in any way are able to access the BUPA Healthy Minds service. The SLT has brought this service in for staff to use, free of charge, 24-hours a day. It provides a telephone and online support service, available to offer staff confidential help and personalised advice on any subject, including stress and anxiety, or legal, financial and dependent care matters.

Work on the Autism Together Model (ATM) has been productive for ATAS manager Michelle Walklett and PBS Leader Stuart Lyons. They have designed the framework to ATM, a holistic support model which integrates positive behaviour support with autism practice.

ATM is unique in that it is entirely autism specific. After 2 years of working on the model it is currently going through the accreditation process, nearing its final stage with BILD (British Institute of Learning Disabilities).

Feedback from Autism Together staff has been outstanding, as they find the course much more relevant to the people they support and the work they undertake with them each day. Once it has passed the accreditation, it will replace many of the separate courses delivered in our internal induction training for staff.

In the first year of the pandemic, our staffing numbers remained relatively steady, however since that time we have not been able to recruit as quickly as support staff have moved on although our retention figures remain steady. We have introduced many new initiatives to retain and recruit staff, for example a loyalty bonus, adapting our recruitment and induction procedures and gaining the relevant licences to enable us to recruit internationally. This is a sector wide issue that has been widely reported and the social care sector has not been the only sector affected, so competition for staff recruitment is fierce and varied.

As we continue to come out of the pandemic period, we have started to see a more settled picture with regards to staffing, but it will take some time to get back to our pre-pandemic position.

The legislation requiring compulsory vaccination of all staff working in the care services caused significant disruption, with a number of staff leaving rather than being vaccinated, until a last-minute U-turn on this strategy was made by the government.

We also undertook a review of terms and conditions for most of our direct care staff. This has brought us into line with other care providers and allowed us to advertise at a higher hourly rate of pay, which has made Autism Together more competitive in the care sector when it comes to recruitment.

Despite the many staffing difficulties seen, nationally, across the care sector, we are, thanks to the dedication and hard work of the HR team, starting to see an improvement in our staffing situation.

Our Positive Behaviour Support approach

Over the past year, our Positive Behaviour Support (PBS) leader, Stuart Lyons, has been hard at work updating and implementing our new PBS organisational strategy and structure.

This has been developed in response to operational restrictions relating to the pandemic and staffing shortages, which sometimes created difficulties for PBS coaches to follow-up on referrals.

Plans were made, looking towards the 'new normal' post-pandemic, to ensure our internal PBS strategy continues to be effective in meeting the needs of the people we support and their staff teams. The department has expanded this year, with Sarah Williams joining the team in a new role as PBS Practitioner, to support the growing demand for the department's assistance.

In other news, the PBS team has been working with ATAS to finalise ATM, our new, bespoke, in-house training course for Autism Together staff. We have begun rolling it out to the work force, with sessions run each week. Every course is fully booked and receiving excellent feedback from the staff attending.

With so many staff having now attended the ATM course, the department has noticed a change in trends of internal PBS referrals. There has been an increase in referrals, but these are sent more proactively now, before behaviours reach a crisis point, enabling earlier PBS intervention, which is a fantastic impact of ATM.

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FOR THE YEAR ENDED 31 MARCH 2022

We have now completed external assessments and quality assurance processes of the ATM course, with BILD (British Institute of Learning Disabilities). BILD reported that we met all the required standards and have referred ATM to the Government's UKASS panel, which is the final step in full accreditation of the programme. We have achieved this six months earlier than most organisations would expect, which is testimony to the hard work of everyone involved in ATM.

Developing skills

In the past year, over 30 of the people we support in Community Health & Wellbeing have enjoyed the success of completing various ASDAN awards.

ASDAN is a British education charity and awarding organisation which offers people the chance to develop knowledge and skills for learning, work and life, and receive a meaningful award at the end of the journey.

The team has introduced two new ASDAN awards for people to strive for – Realising Aspirations and Supporting Aspirations. Alongside this, staff have given out more than 20 Autism Together Personal Challenge Awards to the people we support.

Over at the River Park, our Kiosk team have been making waves by winning a national award. The Dimensions Leaders Awards are given each year to autistic individuals or, people with learning difficulties for exceptional achievement. The team, based at the River Park Heritage Centre, were honoured for their efforts in reopening our kiosk service to provide hot drinks and snacks to members of the public using the park.

Our community groups are back up and running after two years of being halted by Covid. Social activities and events can now continue, ranging from day trips to Chester Zoo, walks to places like Moel Famau, visiting our narrowboat, swimming sessions and cycling in Wrexham.

At Raby Kitchen Gardens, we organise social activities and events for people to enjoy whilst befriending others and enjoying refreshments together in a comfortable environment. One of our most popular activities, for the people we support, is taking our alpacas for a walk.

Over the past year our alpacas have become famous as the arrival of some baby alpacas, or crias, became a local news story with two TV crews visiting to film the animals and interview staff. Since then, the people we support have enjoyed bonding with our alpaca family and, with the animals halter-trained, the people we support now enjoy walking these beautiful animals around our main field and woodlands.

Post pandemic, we have been able to support people to once again access our narrowboat. James has been learning how to maintain the narrowboat and is working towards a helmsman award, which means he will one day be qualified to drive the boat himself.

Community engagement

Our Autism Training and Advisory Service successfully migrated much of its external autism training online during the pandemic. For the past year, virtual training replaced classroom training for most external organisations who work with Autism Together.

This has proven to be a more straightforward and cost-effective way to deliver the training, beneficial to both the organisations themselves and the training team. Due to this we will continue to offer online delivery of our external autism training, in this manner, in future.

The past year was a bumper one for the Fundraising team as they smashed their targets, reaching 138% of their yearly goal. Fantastic work in difficult economic conditions.

The year kicked off with a huge highlight as Fundraising worked with the Communications team to take Autism Awareness Month online once again. To lead April's festivities, they created a new event – Get Active for Autism!

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FOR THE YEAR ENDED 31 MARCH 2022

The idea was to challenge our supporters to walk, run, swim or cycle 53 miles during the month, while raising at least £53. We chose 53 because in 2021 it was our charity's 53rd birthday. The best part was, people could do this all over the UK, at a time that suited them, or even in their own homes if the weather wasn't too good. The event was a hit and we raised £11,000!

April 2021 also saw work start on our Raby Sensory Garden, having reached our £50,000 target to build it. This much loved, and continuously used space – with its trampolines, chill-out areas and sensory zones – has brought a great deal of joy to the people we support and staff alike.

Much work was done over the past year to work towards the eventual reopening of Bromborough Pool Garden Centre and Café. During the pandemic, these areas were used as a base for some of the people we support in Bromborough Pool village, and so for the reopening we had a more person-centred vision for the Garden Centre.

In the early part of this year, the people we support have been learning many new skills in order to help run the café and, eventually, the garden centre too. Visitors today will see it is a bright and colourful space, with a wide range of plants for sale, delicious food and drink available, and the people we support taking the lead in serving and assisting customers.

Fundraising Review and Approach

Fundraising through the easing of Covid 19 restrictions, has continued to be challenging for many charities.

With the ever-changing Covid regulations throughout the year, the Fundraising Manager remained cautious about spending time and income on arranging community events, which may need to be cancelled at a moment's notice. We continued to hold a limited number of virtual events; however, these were not as successful as last year, due to people having less restrictions on meeting up, and therefore less reliance on entertainment at home.

The department has been extremely busy over the last year encouraging donations and raising awareness of the work of Autism Together. As the restrictions started to ease, there was a huge increase in the numbers of people undertaking challenge and community events to raise money. We were also fortunate to work in partnership with a number of corporates including M&S Bank, Dobbies, The Trafford Centre and Woodside Ferries. Corporates such as BDO and Ernst & Young kindly chose us as their charity of the year, and we continue to develop relationships with all of these businesses.

Our relaunch of the Autism Together Lottery was a success, increasing reliable monthly income. Our new database now includes a feature that automatically claims Gift Aid, saving the team time and increasing the amount collected.

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. 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.

We are registered with the Institute of Fundraising and the Fundraising Regulator and comply with all the relevant standards set out in the Code of Fundraising Practice. Our in-house Fundraising Team are members of the Institute of Fundraising, with one having gained the IOF Certificate in Fundraising and the other the IOF Diploma in Fundraising.

Our website outlines our complaints policy for the public and clearly explains how an individual can complain. We received no complaints in the 2021-22 financial year.

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FOR THE YEAR ENDED 31 MARCH 2022

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 £701k (2021: net income of £881k) after actuarial assessed additional costs relating to the defined benefit pension scheme of £691k (2021: £492).

Income

Income increased 3.5% compared to last year from £23,678k to £24,517k.

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 and there has been a reduction in the numbers attending compared to pre pandemic. Costs have also fallen in CVS to compensate the drop in income.

Expenditure

Expenditure has increased by 4.5% from £22,797k to £23,816k in the year largely reflecting the increased overall income, but also that significant pay increases were given to frontline staff in the year and a loyalty bonus was paid to retain staff. Some of these additional costs were covered by Covid related grants, but not all. In addition, there was an increase in the actuarially assessed cost for the defined benefit pension scheme of £691k (2021: £492k). Payroll costs still represent over 82% of our income and have increased 4% against last year.

Other costs have increased by 7% from £3,442k to £3,692k which reflect the increasing levels of activity during this year of the pandemic.

Capital Expenditure

This year we spent £188k (2021: £470k) on property improvements and equipment. Capital expenditure is low in the year due to the impact of the pandemic.

Cash Flow

An overview of the cash movements during the year are given in the statement on page 24. After adjusting for non cash items, such as movements on the pension deficit and depreciation, operations during the year generated positive cash flow of £2,143k (2021: £1,627k). The other contributors to cash outflow in the year has been investment in property and facilities of £188k (2021: 470k) and net cash used in financing activities of £830k (2021: net cash used of £618k) in relation to early repayment of loans.

Future issues

With the support from several local authorities led by Wirral, we have been able to significantly increase the pay of our support staff now paying the Real Living Wage as a minimum. We had previously aligned to the National Minimum Wage. In order to continue to support this, in addition to the significant increase in inflation and in particular energy costs, we need our local authority funders to reflect this in their fee uplifts in the future and will negotiate hard to achieve this.

In addition, staffing shortages have meant that we have not been able to expand CVS services, or fill voids in residential or supported living nor maximise our respite facility even though we know the demand is there. We continue to explore different recruitment and retention initiatives including recruiting internationally and conducting a staff engagement survey in 2022/23.

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

FOR THE YEAR ENDED 31 MARCH 2022

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 FRS 102 reporting requirements, our pension scheme reported a deficit of £1,191k at 31 March 2022. This compared with a deficit of £2,933k at the previous year-end. The main reason for the reduction in deficit is due to the actuarial gain in the year.

Full details of the FRS 102 pension valuation and assumptions used are given in note 22 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 was set up in the previous year to reflect the risk of significant additional costs associated with our defined benefit pension scheme that are actuarially reassessed at each triennial revaluation.

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 (NEST) 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 2022. The target for free reserves has been set at £2.2m, this level has been set to fund unforeseen incidents and to manage cash flow.

In setting this level of reserve, the trustees have considered the risks around income streams including possible late payment of fees by key local authorities, 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 2022 free reserves were £2,200k compared to £1,664k at 31 March 2021.

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

- Development and Property Fund £551k (2021: £ 310k).
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 (2021: £ 500k).
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.

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 2022 this fixed asset fund amounted to £4,998k (2021: £4,391k).

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

FOR THE YEAR ENDED 31 MARCH 2022

Reserves Policy (continued)

Details of designated funds and of restricted funds may be found in notes 23, 24 and 25 to the accounts.

The pension fund deficit of £1,191k 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.

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 principal 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.

Our highest risk currently is staffing numbers. As mentioned previously whilst our retention figures are steady, we have not been able to recruit as fast as staff leave. This has added additional pressure to existing staff to work overtime and increasing use of agency staff. In addition to increasing the risk of the quality of the service we provide; this also adds financial risks. As a direct result of staffing issues, we temporarily closed our respite service in the year and to date we have not had the staff levels to re-open it, although this is regularly reviewed. With the exception of CVS, we have not filled voids created as people we support move on to ease our staffing concerns, however this adds additional financial pressures. Fortunately, our finances are in a strong position and our staffing situation is now looking more positive, but there is still a long way to go to get back to pre-pandemic levels of staffing. Our HR team work tirelessly to find different ways to recruit, for example we are now recruiting internationally and as previously mentioned we have increased support staff pay to try and attract more staff in.

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 2022 amounted to £808,969 (2021 - £711,366). 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.

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

FOR THE YEAR ENDED 31 MARCH 2022

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.

Specifically, in 2022/23 we will be launching our Quality Framework and developing our quality assurance model through our new Quality Assurance Manager and our internal audit work.

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-evaluate our respite/short stay services on the Raby site. We will roll out new streams within day services and re-evaluate staffing models. In addition, our Autism Together Model of training will be rolled out across the organisation.

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.

In 2022/23 we will

- complete a staff engagement survey and develop and implement an action plan to address key findings to improve retention and staff well-being,
- continue to work on improved recruitment and retention initiatives to improve our staffing levels,
- implement post-pandemic recovery, support and well-being initiatives

4. Invest in our infrastructure and assets

We will achieve this by 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. In 2022/23 we will:

- complete site-wide plan for Raby
- deliver the property strategy action plan
- develop our environmental strategy
- roll out digital care planning

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.

During this period of high inflation, we will negotiate hard for fee increases to cover our increasing costs. In addition, in 2022/23 we are reviewing our finance system with a view to implementation in April 2023.

AUTISM TOGETHER

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

FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods (continued)

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.

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 16 October 2021.

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 L Ames	
C A F Battersby	
E Behan (Vice Chair)	
I N Cadman (Chair)	
J Callcott	
A Cragg	
A D Davies	(Resigned 25 May 2021)
D Evans	
M J Freeman	(Resigned 5 April 2021)
N M Kennedy	
C Smart	
J D Unalkat	(Appointed 16 October 2021)
K B O'Dempsey	(Appointed 16 October 2021)

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:

Secretary to the Trustees	Mrs B Williamson (resigned 31 May 2022)
Secretary to The Trustees	Mrs J Alkins (appointed 1 June 2022)
Chief Executive	Mrs S M Stubbs
Director of Quality & Support	Ms M J Carolan
Director of HR	Mr J G Strain
Director of Finance	Mrs L E Parnell
Director of Business Development	Mrs A Kemp (appointed 1 August 2021)

AUTISM TOGETHER

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

FOR THE YEAR ENDED 31 MARCH 2022

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 by a member of the charity unless their application for membership is approved by the trustees. There were 93 members at 31 March 2022, 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.

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 2021 to the date of this report are shown on page 12 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
- 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 Nominations 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 four other operational Directors: Quality & Support Director, Director of Human Resources, Director of Business Development and Director of Finance. Meetings of the senior leadership team are held monthly to monitor the progress of the charity.

AUTISM TOGETHER

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

FOR THE YEAR ENDED 31 MARCH 2022

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 previous 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 has been prepared in the year that combines risk, controls and assurance. The Risk and Audit Committee ensures that risk is being effectively managed on behalf of the Board.

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 2022

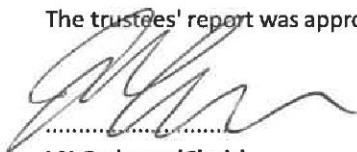
Auditor

In accordance with the company's articles, a resolution proposing that Mitchell Charlesworth (Audit) Limited be appointed 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.



I N Cadman (Chair)

Trustee

Dated: 4/10/22

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 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the 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.

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

AUTISM TOGETHER

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AUTISM TOGETHER

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.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the 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.

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, Safeguarding 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 (Audit) Limited

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

14 October 2022
.....

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 2022

Current financial year

	Notes	Unrestricted funds 2022 £'000	Restricted funds 2022 £'000	Total 2022 £'000	Total 2021 £'000
Income from:					
Donations and legacies	3	711	70	781	676
Charitable activities	4	23,730	6	23,736	23,002
Total income		24,441	76	24,517	23,678
Expenditure on:					
Raising funds	5	64	-	64	100
Charitable activities	6	23,696	17	23,713	22,650
Other	13	39	-	39	47
Total resources expended		23,799	17	23,816	22,797
Net incoming resources before transfers		642	59	701	881
Gross transfers between funds		52	(52)	-	-
Net income for the year/ Net incoming resources		694	7	701	881
Other recognised gains and losses					
Actuarial gain/(loss) on defined benefit pension schemes		2,433	-	2,433	(1,276)
Net movement in funds		3,127	7	3,134	(395)
Fund balances at 1 April 2021		3,932	54	3,986	4,381
Fund balances at 31 March 2022		7,059	61	7,120	3,986

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 2022

Prior financial year	Notes	Unrestricted funds 2021 £'000	Restricted funds 2021 £'000	Total 2021 £'000
Income from:				
Donations and legacies	3	585	91	676
Charitable activities	4	22,990	12	23,002
Total income		<u>23,575</u>	<u>103</u>	<u>23,678</u>
Expenditure on:				
Raising funds	5	100	-	100
Charitable activities	6	22,586	64	22,650
Other	13	47	-	47
Total resources expended		<u>22,733</u>	<u>64</u>	<u>22,797</u>
Net incoming resources before transfers		842	39	881
Gross transfers between funds		2	(2)	-
Net income for the year/ Net incoming resources		844	37	881
Other recognised gains and losses				
Actuarial gain/(loss) on defined benefit pension schemes		(1,276)	-	(1,276)
Net movement in funds		(432)	37	(395)
Fund balances at 1 April 2020		4,364	17	4,381
Fund balances at 31 March 2021		<u>3,932</u>	<u>54</u>	<u>3,986</u>

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 2022

		2022		2021	
	Notes	£'000	£'000	£'000	£'000
Fixed assets					
Tangible assets	15		5,431		5,663
Current assets					
Debtors	16	2,047		2,038	
Cash at bank and in hand		3,051		1,926	
		<u>5,098</u>		<u>3,964</u>	
Creditors: amounts falling due within one year	17	<u>(1,819)</u>		<u>(1,525)</u>	
Net current assets			<u>3,279</u>		<u>2,439</u>
Total assets less current liabilities			<u>8,710</u>		<u>8,102</u>
Creditors: amounts falling due after more than one year	18		(399)		(1,183)
Provisions for liabilities			<u>(1,191)</u>		<u>(2,933)</u>
Net assets			<u>7,120</u>		<u>3,986</u>
Income funds					
Restricted funds	23		61		54
<u>Unrestricted funds</u>					
Designated funds	24	6,050		5,201	
General unrestricted funds		2,200		1,664	
Pension reserve		<u>(1,191)</u>		<u>(2,933)</u>	
			<u>7,059</u>		<u>3,932</u>
			<u>7,120</u>		<u>3,986</u>

The financial statements were approved by the Trustees on 4/10/22



I N Cadman (Chair)
Trustee

Company Registration No. 2658268

AUTISM TOGETHER

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

		2022		2021	
	Notes	£'000	£'000	£'000	£'000
Cash flows from operating activities					
Cash generated from operations	30		2,143		1,627
Investing activities					
Purchase of tangible fixed assets		(188)		(470)	
Net cash used in investing activities			(188)		(470)
Financing activities					
Repayment of bank loans		(830)		(618)	
Net cash used in financing activities			(830)		(618)
Net increase in cash and cash equivalents			1,125		539
Cash and cash equivalents at beginning of year			1,926		1,387
Cash and cash equivalents at end of year			<u>3,051</u>		<u>1,926</u>

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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 increases in the National Minimum Wage and Real Living 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 2022

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

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 2022

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 the statement of financial activities.

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 2022 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.

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.

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

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.

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

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 2022

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 2022

3 Donations and legacies

	Unrestricted funds 2022 £'000	Restricted funds 2022 £'000	Total 2022 £'000	Unrestricted funds 2021 £'000	Restricted funds 2021 £'000	Total 2021 £'000
Donations and gifts	152	70	222	9	91	100
Coronavirus Job Retention Scheme and Local Authority Support Grants	559	-	559	576	-	576
	<u>711</u>	<u>70</u>	<u>781</u>	<u>585</u>	<u>91</u>	<u>676</u>

4 Charitable activities

	Charitable Income 2022 £'000	Charitable Income 2021 £'000
Statutory bodies	23,634	22,914
Training and employment support	13	6
Subscriptions	1	1
Grants receivable	31	37
Garden centre income	1	27
Other income	56	17
	<u>23,736</u>	<u>23,002</u>
Analysis by fund		
Unrestricted funds	23,730	22,990
Restricted funds	6	12
	<u>23,736</u>	<u>23,002</u>

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Raising funds

	Unrestricted funds 2022 £'000	Unrestricted funds 2021 £'000
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	2	13
Staff costs	62	87
	<hr/>	<hr/>
Fundraising and publicity	64	100
	<hr/>	<hr/>
	64	100
	<hr/> <hr/>	<hr/> <hr/>

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	Charitable Expenditure 2022 £'000	Charitable Expenditure 2021 £'000
Staff costs	18,811	17,896
Depreciation and impairment	420	429
Provisions	686	599
Household	110	104
CVS	77	63
Social enterprise	15	14
Activities	27	32
Maintenance	110	79
Service contracts	147	150
Utilities	231	251
Rent and rates	370	327
Communications	128	108
Transport	442	408
IT & reprographics	92	16
Marketing & PR	6	-
Other	124	(40)
Insurance	282	274
	<u>22,078</u>	<u>20,710</u>
Share of support costs (see note 7)	1,588	1,888
Share of governance costs (see note 7)	47	52
	<u>23,713</u>	<u>22,650</u>
Analysis by fund		
Unrestricted funds	23,696	22,586
Restricted funds	17	64
	<u>23,713</u>	<u>22,650</u>

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs	Support costs		2022		2021		Basis of allocation
	£'000	Governance costs £'000	£'000	Governance costs £'000	£'000	£'000	
Staff costs	1,251	-	1,251	-	1,372	1,372	
Information technology	100	-	100	-	140	140	
Office costs	31	-	31	-	48	48	
Other	206	-	206	-	328	328	
Audit fees	-	9	9	9	-	9	Governance
Legal and professional	-	32	32	38	-	38	Governance
Operational director's support	-	5	5	5	-	5	Governance
Trustees' meeting costs and expenses	-	1	1	-	-	-	Governance
	<u>1,588</u>	<u>47</u>	<u>1,635</u>	<u>52</u>	<u>1,888</u>	<u>1,940</u>	
Analysed between							
Charitable activities	<u>1,588</u>	<u>47</u>	<u>1,635</u>	<u>52</u>	<u>1,888</u>	<u>1,940</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 2022

8	Net movement in funds	2022	2021
		£'000	£'000
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	420	429
		<u> </u>	<u> </u>

9 Auditor's remuneration

Fees payable to the charity's auditor and associates:

	2022	2021
	£'000	£'000
Audit of the charity's annual accounts	9	9
	<u> </u>	<u> </u>

10 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 current or preceding year.

No trustees were reimbursed for expenses incurred on and paid on behalf of the charity in the current or preceding year.

The key management personnel of the charity comprise the trustees, the Chief Executive and the four operational Directors: Director of Quality and Support, Director of Human Resources, Director of Finance and Director of Business Development. The total employee benefits of the key management personnel of the charity were £417,522 (2021: £351,617).

11 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Direct charitable	875	910
Management and administration	41	55
Total	916	965
	<u> </u>	<u> </u>

Employment costs

	2022	2021
	£'000	£'000
Wages and salaries	17,835	17,159
Social security costs	1,293	1,233
Other pension costs	996	963
	<u> </u>	<u> </u>
	20,124	19,355
	<u> </u>	<u> </u>

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Employees

(Continued)

Included in wages and salaries above are agency fees of £1,192,358 (2021: £560,067).

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

	2022	2021
	Number	Number
£60,001 - £70,000	2	2
£70,001 - £80,000	1	1
£90,001 - £100,000	1	1
	<u> </u>	<u> </u>

Of the employees whose emoluments exceed £60,000, 2 (2021: 2) have retirement benefits accruing under defined benefit pension schemes.

12 Pension costs

The company operates a defined benefit pension scheme and two defined contribution schemes 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 £407,000 (2021: £472,000) of which £278,000 (2021: £264,000) 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 £691,000 (2021: £492,000) as a result of the FRS 102 calculations on the defined benefit scheme, together with administrative expenses of £10,000 (2021: £10,000) on that scheme. This is in addition to the actuarial gain of £2,433,000 (2021: loss £1,276,000); further information is included in note 22 to the accounts.

13 Interest payable and similar charges

	Unrestricted funds	Unrestricted funds
	2022	2021
	£'000	£'000
Financing costs	39	47
	<u> </u>	<u> </u>

14 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 2022

15 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Fixtures and fittings	Total
	£'000	£'000	£'000	£'000
Cost				
At 1 April 2021	5,879	2,726	392	8,997
Additions	82	-	106	188
Disposals	(5)	(3)	(90)	(98)
At 31 March 2022	5,956	2,723	408	9,087
Depreciation and impairment				
At 1 April 2021	1,596	1,436	302	3,334
Depreciation charged in the year	195	139	86	420
Eliminated in respect of disposals	(5)	(3)	(90)	(98)
At 31 March 2022	1,786	1,572	298	3,656
Carrying amount				
At 31 March 2022	4,170	1,151	110	5,431
At 31 March 2021	4,283	1,289	91	5,663

16 Debtors

	2022	2021
	£'000	£'000
Amounts falling due within one year:		
Trade debtors	1,284	1,430
Other debtors	12	20
Prepayments and accrued income	751	588
	2,047	2,038

17 Creditors: amounts falling due within one year

	Notes	2022	2021
		£'000	£'000
Bank loans	19	24	75
Other taxation and social security		415	318
Trade creditors		697	444
Other creditors		183	71
Accruals and deferred income		500	617
		1,819	1,525

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Creditors: amounts falling due after more than one year

	Notes	2022 £'000	2021 £'000
Bank loans	19	364	1,143
Accruals and deferred income		35	40
		<u>399</u>	<u>1,183</u>

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

19 Loans and overdrafts

	2022 £'000	2021 £'000
Bank loans	388	1,218
Payable within one year	24	75
Payable after one year	364	1,143
	<u>776</u>	<u>2,436</u>

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.

There is one remaining loan repayable after more than one year and its principal terms are as follows:-

The loan 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 2022 interest was charged at 3.05%.

21 Provisions for liabilities

	Notes	2022 £'000	2021 £'000
Retirement benefit obligations	22	1,191	2,933
		<u>1,191</u>	<u>2,933</u>

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

21 Government grants

A deferred income balance of £19,713 was carried forward at 31 March 2022 (2021: £33,252).

The deferred income balance brought forward from the previous year of £33,252 was all credited to income in the current year. Similarly, the deferred income balance brought forward in the previous year of £40,068 was all credited to income in 2021.

The amount deferred at 31 March 2022 was solely income invoiced in advance at the end of that year.

22 Retirement benefit schemes

Defined contribution schemes

The charge to profit or loss in respect of defined contribution schemes was £277,809 (2021 - £263,920).

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.

Key assumptions

	2022	2021
	%	%
Discount rate	2.8	2.1
Expected rate of increase of pensions in payment	3.4	2.8
Expected rate of salary increases	4.8	4.2
Rate of inflation - CPI	3.3	2.7

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2022	2021
	Years	Years
Retiring today		
- Males	20.9	21.0
- Females	24.0	24.1
Retiring in 20 years		
- Males	22.4	22.6
- Females	25.9	26.0

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

22 Retirement benefit schemes	(Continued)	
Amounts recognised in the profit and loss account:		
	2022	2021
	£'000	£'000
Current service cost	765	643
Net interest on defined benefit liability/(asset)	61	25
Other costs and income	10	10
	<u>836</u>	<u>678</u>
Total costs	<u>836</u>	<u>678</u>
Amounts taken to other comprehensive income:		
	2022	2021
	£'000	£'000
Actual return on scheme assets	(2,230)	(3,193)
Less: calculated interest element	548	557
	<u>(1,682)</u>	<u>(2,636)</u>
Return on scheme assets excluding interest income	(1,682)	(2,636)
Actuarial changes related to obligations	(751)	3,912
	<u>(751)</u>	<u>3,912</u>
The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:		
	2022	2021
	£'000	£'000
Present value of defined benefit obligations	29,309	29,228
Fair value of plan assets	(28,118)	(26,295)
	<u>1,191</u>	<u>2,933</u>
Deficit in scheme	<u>1,191</u>	<u>2,933</u>
Movements in the present value of defined benefit obligations:		
		2022
		£'000
Liabilities at 1 April 2021		29,228
Current service cost		765
Benefits paid		(665)
Contributions from scheme members		123
Actuarial gains and losses		(751)
Interest cost		609
		<u>29,309</u>
At 31 March 2022		<u>29,309</u>

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

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

22 Retirement benefit schemes

(Continued)

Movements in the fair value of plan assets:

	2022
	£'000
Fair value of assets at 1 April 2021	26,295
Interest income	557
Return on plan assets (excluding amounts included in net interest)	1,682
Benefits paid	(665)
Contributions by the employer	145
Contributions by scheme members	123
Other	(10)
At 31 March 2022	<u>28,118</u>

The charity expects to contribute £731,000 to its defined benefit pension plan in the year ended 31 March 2022 (2021: £145,000).

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

	2022	2021
	£'000	£'000
Equity instruments	10,656	10,492
Debt instruments	8,689	7,757
Property	2,081	1,788
Cash/liquidity	1,153	1,446
Other	5,539	4,812
	<u>28,118</u>	<u>26,295</u>

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

23 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:

	Balance at 1 April 2020		Movement in funds			Movement in funds			Balance at 31 March 2022		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	£	£
Family Support	-	1,000	1,000	(1,000)	-	-	-	-	-	-	-
Beethoven's' music	2,007	-	-	-	-	2,007	-	-	-	-	2,007
Holiday Fund	10,857	-	-	-	-	10,857	-	(165)	-	-	10,692
Land Trust - EO	(24)	12,286	12,286	(11,519)	-	743	6,014	(6,757)	-	-	-
BBC CIN	2,336	9,383	9,383	(9,463)	-	2,256	-	(2,256)	-	-	-
Mindfulness in Nature	(1,120)	2,004	2,004	-	-	884	-	-	-	-	884
Connected Club	2,507	9,246	9,246	(4,681)	-	7,072	9,337	(8,037)	-	-	8,372
Tesco Bags for Life	-	500	500	(500)	-	-	-	-	-	-	-
Sport England	-	5,000	5,000	(2,958)	(2,042)	-	-	-	-	-	-
Lottery - Covid	-	19,864	19,864	(15,108)	(4,756)	-	-	-	-	-	-
Mobile Phone Fund	-	4,346	4,346	(4,346)	-	-	-	-	-	-	-
York Street Decoration	-	3,000	3,000	-	-	3,000	-	(3,000)	-	-	-
Raby Sensory Garden	-	24,370	24,370	(14,725)	5,204	14,849	19,508	14,725	(49,082)	-	-
Other	-	11,863	11,863	-	-	11,863	17,387	(10,302)	(3,074)	-	15,874
Gardening refurbishment	-	-	-	-	-	-	23,875	(1,368)	-	-	22,507
	16,563	102,862	102,862	(64,300)	(1,594)	53,531	76,121	(17,160)	(52,156)		60,336

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

23 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.

Holiday Funds

Funding was provided to enable people supported by the charity to go on holiday.

Connected Club

The Connected Club is a social club which offers adults with autism the opportunity to meet new people and have fun. It is designed to encourage and develop friendships and the opportunity for individuals to access mainstream activities.

Gardening refurbishment

The charity was fortunate to receive funds from M&S Bank for the refurbishment of the gardens of two supported living and three residential properties.

ATAS

Funding was received through several different grants to allow ATAS to provide free Autism Advice Sessions to adults, young people and children.

B&Q Foundation

The charity received funding for the decoration of the properties at The Ferns and The Willows.

AUTISM TOGETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

24 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						
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£
Fixed assets fund	3,711,622	-	-	678,940	4,390,562	607,816	4,998,378
Future 50	318,854	(1,820)	(3,317)	(313,717)	-	-	-
Development and property fund	-	-	-	310,513	310,513	241,000	551,513
Pension risk fund	-	-	-	500,000	500,000	-	500,000
	<u>4,030,476</u>	<u>(1,820)</u>	<u>(3,317)</u>	<u>1,175,736</u>	<u>5,201,075</u>	<u>848,816</u>	<u>6,049,891</u>

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 £5,430,497 (2021: £5,663,209), less loans used to fund those fixed assets £388,089 (2021: £1,217,997) and the amount funded by the rent-free periods of property leases held by the charity £44,030 (2021: £54,650).

2. 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.

3. 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 2022

25 Analysis of net assets between funds

	Unrestricted funds 2022 £'000	Restricted funds 2022 £'000	Total 2022 £'000	Unrestricted funds 2021 £'000	Restricted funds 2021 £'000	Total 2021 £'000
Fund balances at 31 March 2022 are represented by:						
Tangible assets	5,431	-	5,431	5,663	-	5,663
Current assets/(liabilities)	3,218	61	3,279	2,385	54	2,439
Long term liabilities	(399)	-	(399)	(1,183)	-	(1,183)
Provisions and pensions	(1,191)	-	(1,191)	(2,933)	-	(2,933)
	<u>7,059</u>	<u>61</u>	<u>7,120</u>	<u>3,932</u>	<u>54</u>	<u>3,986</u>

26 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:

	2022 £'000	2021 £'000
Within one year	471	662
Between two and five years	1,097	1,116
In over five years	413	586
	<u>1,981</u>	<u>2,364</u>

27 Related party transactions

The trustees made donations to the charity amounting to £50 (2021: £455) during the year to 31 March 2022.

28 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 2022

29 Subsidiaries

Details of the charity's subsidiaries at 31 March 2022 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.

30 Cash generated from operations	2022 £'000	2021 £'000
Surplus/(deficit) for the year	701	881
Adjustments for:		
Depreciation and impairment of tangible fixed assets	420	429
Difference between pension charge and cash contributions	597	499
Movements in working capital:		
(Increase) in debtors	(9)	(226)
Increase in creditors	434	44
Cash generated from operations	2,143	1,627

31 Analysis of changes in net funds	At 1 April 2021 £'000	Cash flows £'000	At 31 March 2022 £'000
Cash at bank and in hand	1,926	1,125	3,051
Loans falling due within one year	(75)	51	(24)
Loans falling due after more than one year	(1,143)	779	(364)
	708	1,955	2,663