

Charity registration number 1007878

Company registration number 2658268 (England and Wales)

**AUTISM TOGETHER**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# AUTISM TOGETHER

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	C A F Battersby E Behan (Vice Chair) I N Cadman (Chair) J Callcott N M Kennedy C Smart
<b>Secretary</b>	L Parnell
<b>Charity number</b>	1007878
<b>Company number</b>	2658268
<b>Registered office</b>	Oak House (Unit C) 6 Tebay Road Bromborough Wirral Merseyside CH62 3PA
<b>Auditor</b>	Mitchell Charlesworth (Audit) Limited 3rd Floor 5 Temple Square Temple Street Liverpool Merseyside L2 5RH
<b>Bankers and deposit takers</b>	Barclays Bank plc 20 Chapel Street Liverpool Merseyside L3 9AG  CCLA Investment Management Limited 85 Queen Victoria Street London EC4V 4ET
<b>Solicitors</b>	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham West Midlands B3 2ES

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# AUTISM TOGETHER

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their report and financial statements for the year ended 31 March 2023. 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,

- 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.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Strategic Report

As the nation began to move on from the Covid pandemic, a staffing shortage emerged with the social care sector significantly impacted. This drove our focus in 2022/23 into staff engagement, recruitment and retention to be able to deliver our services. Where support packages were no longer required, we did not rush to fill gaps created as we did not have the staffing levels to do so, although demand for our services remains high.

In February 2023, we said goodbye to Sue Stubbs our departing Chief Executive and welcomed our new Chief Executive, Richard Whitby.

#### Objectives for the Period Under Review

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

The development of our quality framework was completed and launched in winter 2022/23.

In addition, after introducing an internal quality assurance manager last year, all regulated services have now been audited internally and action plans to address gaps have been produced and actioned as appropriate. In March 2023, this was extended further with mock audits in several services delivered by third party experts. Action plans generated were completed in June 2023.

We have worked hard on co-production in the year and the people we support have been regularly involved with staff interviews and people forums. Our supported living service has created their own health and safety committee which has people we support carrying out regular checks on their own houses.

##### Strategic Priority 2. Develop our autism services

We developed and rolled out our "Autism Together Model" which is a training course that all our support staff undertake to enable them to safely and effectively deliver our service to the people we support. This course has been accredited by BILD (British Institute of Learning Disabilities).

We have been unable to open our respite service after Covid due to staffing levels and difficulty in recruitment. We are hoping to re-introduce a level of service in January 2024.

##### Strategic Priority 3. Develop and invest in our staff

Recruitment has been very challenging in the social care sector and we have had difficult staffing shortages. However, we have had significant success in getting UK government licences to employ overseas workers. This has had positive impacts both on our support delivery and our finances.

In Autumn 2022 we launched our staff survey, with the aim of understanding how we can improve staff engagement which would hopefully improve retention. The 3 main areas of concern raised were:

- Pay/Recognition. This was by far the biggest concern raised. The challenge is to get the funding from local and national government that we and the wider adult social care sector needs.
- Staffing levels – this has continued to improve in recent months with the success in international recruitment and will hopefully continue to do so as we go forward. We know that there are staffing problems right across the UK and not least in Social Care, nonetheless we will continue to work hard to recruit staff and retain staff.
- Communications – this was particularly an issue between services. Part of the work now is to better understand what these issues are and how we can improve them.

We have worked very hard to reduce the level of expired training for our staff and at the end of the year exceeded our target of 5% expired training, reaching 4% excluding long term absence.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### **Strategic Priority 4. Invest in our infrastructure and assets**

This year:

- we have made good progress against the future for the Raby Site. We have been working closely with our neighbours and landlord, Leverhulme Estates to ensure that their planning application for their land is in keeping with our ultimate aim for the site.
- we have delivered a number of the identified actions identified in the property strategy, this included completing an options appraisal on the Lodge and the swimming pool. We have been hampered on progressing the options appraisal for Raby Hall due to delays in reopening respite and the issues that the ongoing staffing crisis has presented.
- the roll out of digital care planning has begun, but due to delays in development with our provider, this has been slower than we would like. We have also begun developing another digital tool in partnership with Wirral Council, which will provide live monitoring of individuals' health and digitisation of the Anticipatory Care Calendar.
- the environmental policy and strategy have been successfully developed and approved and work to achieve this will begin in the summer.
- we have also been working with Riverside Housing who have donated to Autism Together land and buildings that we previously rented from them. This was completed after the year end in early June 2023.
- our new finance system went live on 1st April 23 after several months of planning, adapting and implementing. The launch has been very successful and seamless for our operation.

#### **Strategic Priority 5. Be financially sustainable**

During 2022/23 we have:

- Exceeded our budget to add to free reserves.
- Improved our cash position.
- Exceeded our fundraising target.

A significant contributor towards these successes involved successful negotiations with some of our commissioners, in particular in our residential services where we have a large number of out of area local authorities where historic care packages were running at a loss.

In addition, in the year we began the process to exit our defined benefit pension scheme, which will eliminate future significant financial risk. The plan is to exit on 30th September 2023.

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

Looking back to April 2022, we enjoyed another very positive Autism Acceptance Month. We built links with both the Trafford Centre in Manchester and Woodside Markets in Birkenhead, with the Fundraising Team and volunteers helping man stalls at both locations during the month to help fundraise, spread autism awareness and acceptance, and also tell people about the work of Autism Together. Along with all this, we ran a Get Active For Autism challenge for both our supporters and schoolchildren to take part in, and we recorded age-appropriate videos for teachers to download, alongside other resources, to teach their students about autism.

Our admissions team also attended a number of school fairs and open days across Wirral. These events are a wonderful opportunity to share more information about our services with schools that teach students with special educational needs.

We continue to develop our approach to social media.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### **Achievements and performance**

The Admissions department are often the first point of contact for individuals and families getting in touch with Autism Together. The team are adept at offering advice, a listening ear when someone just needs to share their troubles, and guidance and support in accessing our services.

One individual they have helped was previously only leaving the house with the assistance of an outreach support worker for a couple of hours, three-days-a-week. This was not only impacting the person, but also their family, as apart from these few hours they would not leave the house.

But, having experienced and enjoyed attending Day Services with Autism Together, this individual now accesses our Day Services five-days-a-week. Feedback from mum and dad reveals that accessing Day Services has made a huge difference to this person's life, offering new skills, friendships and other opportunities.

Over at Raby Gardens the team have enjoyed support from generous donors who, with the support of the Fundraising Team, have been able to visit the site and visualise and appreciate the service's aims and objectives. The resultant donations have helped to purchase new equipment and machinery to help the staff continue to offer a relaxing, therapeutic and supportive environment for all who attend and visit.

Our ATAS team have seen success in their continuing roll-out of training to all Autism Together staff of the Autism Together Model. In fact, the team are now beginning to plan refresher training for staff and trainers alike.

Another positive achievement over the past year has been the success of Talking Therapies. Our two senior members of the training and development team, have become qualified talking therapists. This will be made available to staff and people we support for at least the next two years which should have a hugely positive impact going forward.

After seeing positive outcomes from his Positive Behavioural Support referral, a person we support from our Supported Living service agreed to take part in the delivery of staff training in the form of a video recording. This footage is shown to every person who undertakes the training and is something he is especially proud of contributing to.

The person we support said that he enjoyed recording the videos and his mum stated she was really happy he was able to 'paint a picture of himself' to those watching and that it will help raise awareness of his and other people's needs.

For one individual, the dream of a lifetime came true when a car was donated to him by West Wallasey Car & Van Hire. He loves cars and has always wanted to own one of his own. The car may not run anymore, but he has loved personalising it, keeping it clean and looking good. It is a safe space to go, whenever he feels anxious or overwhelmed.

#### **Developing Skills**

Bromborough Pool Garden Centre saw a lot of success this year in helping the people we support who access this day service to learn new skills.

A main aim within the service is to help the people we support there to develop social and business skills, including numeracy and communication. They are continually assessed, allowing them to gain skills-based learning awards, such as John Muir Discovery and ASDAN Work Skills. In fact, over the past 12 months, each person who accesses the service has received at least one such award, with staff completing John Muir awards too – equating to over 70 awards!

Our Community Health & Wellbeing Team helped some of our groups access footballing activities thanks to Co-Op funding, while other groups accessed cycling provisions. Elsewhere, the team helped people to transition into Supported Living and others to access the local community. They also worked with many people we support to help them gain new skills and to receive certificates to prove it. Our Awards Co-ordinator has seen over 80 such awards given to people we support right across the organisation.

# **AUTISM TOGETHER**

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

### **FOR THE YEAR ENDED 31 MARCH 2023**

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In Creative Arts, different groups of people we support have been trying new things, learning skills and growing their confidence. We have a group who meet every Friday and produce a weekly podcast together, all about football. The men chat about everything from score predictions to transfer news to a look back at their own team's fortunes. The podcasts are made available for people within Autism Together to hear, via Yammer. This group has helped nurture some close friendships and are fun for everyone, whether making or listening.

Our Creative Arts hub is at Gallagher House in Birkenhead. There we have seen some fantastic artwork created through both traditional media, such as painting and sewing, but also through new IT software which uses touchscreen monitors and Smart TVs to help everyone create art.

The people we support in Creative Arts and Technology are learning new skills all the time. Whether this is through using new software such as Audacity to edit sounds, Lightworks to edit video, Blender to create 3D models, or using touchscreen technology to paint with Krita. Others have learned new life skills like baking and tending to flowers. Perhaps most importantly, an emphasis is on helping people make friendships and to support and empathise with others in their groups.

#### **Community Engagement**

The admissions team have attended a range of events throughout the year in order to network and share what Autism Together does, but also to learn about the work and innovations of other organisations.

They also attended a number of school fairs and open days across Wirral. These events are a wonderful opportunity to share more information about our services with schools that teach students with special educational needs. Along with being a good way to spread awareness of autism and of Autism Together, the schools may invite our Admissions team in to a student's review to discuss possible future support placements within our organisation.

Last summer our garden centre & café reopened to the public after the pandemic. Located at the heart of the historic model village of Bromborough Pool, the garden centre offers a chance for the people we support to gain workplace and social skills, serving customers and working behind the scenes. In turn, this has helped the people who attend the service to reduce anxiety and grow confidence.

Upon reopening in 2022, we started with 10 people we support working onsite at the garden centre. As individuals began to settle and feel more comfortable with their roles and responsibilities, we expanded the amount of people accessing the service.

A year after the service reopened its doors, 30 people we support are working in either the garden centre, cafe or in garden services, each week.

Our River Park team have had many positive community engagements this year. They have enjoyed working alongside the ranger and volunteers at the River Park to help build an oasis area there. They also met with local police and showed them some of the work and projects they have been doing at the park.

Our role at the park changed in 2022 when a new managing agent, The Conservation Volunteers (TCV) took over the site's day-to-day running. Autism Together's team of staff and people we support continue to work within the park, in partnership with TCV.

Our team is based on site within the Heritage Centre, where we run the popular café and kiosk provision. It is a fantastic hub from which the people we support there can operate, and develop skills in customer care, service, food hygiene and more. Some customers like to come by each day to say hello and engage with the people we support at the River Park, which is fantastic to see.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Supporting autistic people

Through talking with a person we support through Supported Living, we realised one of his support requirements was that he felt the need to have his own front door. This would involve a move to another premises.

We identified a tenancy at another property and we have supported him to move. He is now loving life. His flat is exactly to his tastes, ensuring all his important items – his computer, his belongings, his TV and videos – are all in key parts of his flat.

He no longer requires any PRN medication, his activity timetable is a true reflection of what he likes to do, and he exceeds in all his outcomes. His is one of the most successful internal transitions we have seen in Supported Living. Great work from all involved.

At the end of last year another person we support, had lost all interest in community activities and had gained a lot of weight. So, with the support of his team, he put together his own healthy eating plan using a picture exchange communication system (PECS). With encouragement, he began to take part in activities again.

Six months later and he has lost 1st 7lbs and is partaking in activities such as swimming, trampolining and becoming more involved in household chores. He now cooks his own evening meals, washes the dishes, does his laundry, and has completed a walk to the top of Moel Famau.

The Residential team have also had success helping people get back to regularly attending Day Services again after the pandemic. One individual was supported to return once a week, with more days then to be introduced to help the person process the change. As the individual had never been to Gallagher House before, he was supported to have several advance visits in order to get used to the building and its sounds, smells, and people. Our staff started him off with an hour's visit, building up to half a day and eventually a full day, which he now does regularly and enjoys. To help him understand what was happening and when it would be happening, staff supported the individual using social stories and countdowns.

Creative Arts has started its own Friendship Circle this year. It has been successful in introducing new people we support and building their confidence by helping them meet new people in a fun and supportive atmosphere – through board games, quizzes and discussions. Karl, one of the people we support has created a series of online videos showing us how to use sign language, which we can use to help other people we support. He also created a series of short instructional videos to demonstrate how to use the Krita software, and this has proved helpful to both people we support and staff!

#### Supporting families

One individual we began supporting this year was referred to us via adult social care, being in children's respite at the time but needing a move to adult residential services.

The Admissions team worked closely with the Registered Manager involved in the assessment process for the suitability and compatibility of the person's placement in residential care. Staff spent time getting to know him, and the transition was carefully planned between Autism Together, his prior service provider, and the family.

While the family understandably found it upsetting that their son required a residential placement, the team were approachable and sympathetic, and put their mind at ease.

This was a tough transition for the family, but it has been made easier by the fact they are now able to spend quality time with their son, while he experiences and enjoys new activities.

His mum feels being supported full-time by Autism Together will give her son confidence and independence, plus an opportunity to socialise with his peers. She feels lucky that her son is now living with us and feels the placement is "perfect".

Our Children & Family Service has celebrated a successful bid to secure funding for the development of a new activity group for young people aged 14 to 18.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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The group provides opportunities for teenagers to take part in a range of gaming activities. This includes the likes of Dungeons & Dragons (D&D) table-top role playing, interactive board games, and even LARPing (live-action role playing) which is similar to D&D, but involves wearing costumes and physically acting as your character.

These activities encourage collaboration, joint working and sharing, and promote self-confidence, creative skills and building of friendships.

Our Short Break Activity Clubs had a revamp this year too. Held every Saturday for children and young people aged 6 to 18, they offer a range of activities including gaming, art and crafts, cookery, music and dance, along with our extremely popular animal husbandry sessions held at Raby Gardens over the summer.

Another notable highlight for the Children & Family team was the success of their second Family Fun Day at Raby Gardens. This time, the summer event saw excellent weather, making it perfect for outdoor activities and encounters with our menagerie of farm animals. The event also saw increased attendance numbers with families giving excellent feedback about the event.

The Creative Arts team have received a lot of praise from parents whose sons and daughters have started attending our Day Services this year. They tell us their offspring leap out of bed to come to Gallagher House and have gone home with lots of stories, opening up about what they have been learning and doing. One particular young man has started to give his mother and father 'hugs' for the first time since attending Gallagher House.

#### **Supporting staff**

The Human Resources team had a busy but successful year, continuing to recruit staff to a range of positions across the organisation and increasing staffing levels which had dropped since the pandemic.

In order to improve levels of support staff, we worked hard with our stakeholders to improve salaries, with a commitment to pay the Real Living Wage. At the beginning of 2023 we confirmed a third pay increase in two years for support staff.

Correspondingly, in January 2023 we saw an increase of 5% in overall recruitment, and staff turnover reduced by 6%. In total we had 223 new staff join our induction training from April 2022 to March 2023.

Whilst staffing challenges continue to affect organisations across the country, particularly in the health and social care sector, the HR Department are always looking at new recruitment options and avenues.

During the past year we were successful in our application to the Home Office to recruit staff from overseas, under a licence. This enables the organisation to apply and issue a Certificate of Sponsorship (COS) to each overseas worker we recruit. There are strict protocols with which to adhere, and the HR team have worked with the Home Office and these new staff members to ensure we meet the criteria.

#### **Meeting Our Values**

Our Values are:

- Being Person-Centred
- Being Respectful
- Promoting Learning
- Positive Communication

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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Each person we support is unique and we ensure that the service we are offering will fit around that person, not that they fit around our services, so, we make reasonable adjustments where required. This includes applying person-centred communication strategies such as using visual structure and the KISS (keep it short and simple) approach, to ensure the individual has an opportunity to have their voice heard and also understand what has been communicated to them, helping them to make choices.

Take our Day Services provision at Gallagher House, for example. Within our creative arts and technology hub we have established a series of timetables that reflect each individual's preferences.

We appreciate that some people we support do not want to be in the same room or activity all day, so many will move from an art room in the morning into an IT/media room in the afternoon. We have also offered people ad-hoc sessions in the new music department in Gallagher House. This approach allows people to access a range of activities in different locations, allowing individuals to see friends or, if necessary, give them a break from others if they prefer.

We also set up a series of sessions where the people we support in the IT room could discuss what activities are on offer, what they would like to do and their own ideas of activities. This helped them to plan their own activity timetable and projects.

The main way we promote learning is through working towards gaining certificates and awards, such as through ASDAN – an education charity and awarding organisation providing courses, accredited programmes and regulated qualifications to engage, elevate and empower people. In turn, this helps people gain greater independence, creativity and knowledge of using different technology.

As a result of this, some of the people we support created a 'Certificate of Thanks' which they were happy to award to any staff they feel had particularly helped them over the year. These handmade certificates had pictures of the staff member's favourite things on. Of course, staff were delighted to receive these.

#### **Fundraising Review and Approach**

Our Fundraising team beat their targets by around 50% in 2022/23 – a fabulous achievement. Other successes saw them hold a campaign to offer staff and supporters a will for free, which saw 42 new wills created, which could equate to around £65k in future legacy income. The team also secured funding to enhance the sensory area at Raby Kitchen Gardens and reintroduced our in-person autism-friendly Christmas Grotto at Bromborough Pool Garden Centre – an event which completely sold out.

A grant of almost £24,000 was used to refurbish a sensory area at Raby, providing nest swings, seating, a covered pergola, plants and a sensory stream. A grant of £5,000 from Screwfix Foundation helped improve the kitchen area used by our Ceramics and Woodwork departments. Our Children & Family Service's Activity Clubs benefited from a grant from M&S for £1,000 to purchase equipment, while our involvement with Tesco Bags For Help saw £1,000 donated to our Raby Day Services to provide yoga mats and other exercise equipment.

The aforementioned return of our Christmas Grotto saw the team organise a highly successful return for this popular autism-friendly event, including offering families the chance to book slots via our website, to save queueing and reducing stress for their loved ones. The event completely sold out. Alongside this, the team continued to offer the option of a virtual recorded greeting from Santa or his elf helper, and looked after sales of our charity Christmas cards, which were extremely popular this year.

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.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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Our fundraising effort involves:

- Encouraging donations, gifts and legacies in wills
- Applying to Trusts and Foundations
- Running events
- Encouraging supporters to take part in sponsored events, organised by external organisations
- 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 Chartered 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 Chartered Institute of Fundraising, with one having gained the CIOF Certificate in Fundraising and the other the CIOF Diploma in Fundraising.

The Code of Fundraising Practice sets the standards that apply to fundraising carried out by all charitable institutions and third-party fundraisers in the UK. It replaces the previous code, rulebooks and legal appendices.

The Fundraising Team frequently use the Fundraising Code of Practice to ensure that any changes made to the code, or charity law, are adopted in our fundraising practises and policies.

There have been no compliance issues with a scheme or fundraising standard.

Autism Together has not worked with any 'on behalf of' fundraisers in the past 12 months.

Our website outlines our complaints policy for the public. It clearly explains how an individual can complain, and what they can expect following making a complaint. We received no complaints in the 2022/23 financial year.

Our vulnerable people policy is 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.

As a charity that supports vulnerable people, all staff are trained to a high standard by an in-house, award-winning training team, around all matters concerning vulnerability and capacity. All fundraising staff are aware of the content of the fundraising with vulnerable people policy and a copy is held on our intranet, which is available to all Autism Together staff. All staff undertake mandatory annual refresher training on dealing with adults at risk. The fundraising with vulnerable people policy is reviewed regularly, to ensure it complies with the Code of Fundraising Practice.

When interacting with others, the Fundraising Team ensure that they treat people fairly and with respect, explain the cause in a way which does not mislead people, and are sensitive to people who may be in vulnerable circumstances. As we are a team of only two with no volunteers, we are easily able to monitor any fundraising conversations with someone who may be vulnerable. We never "cold call" and enjoy building working relationships with our supporters, which allows us to identify any possible vulnerability.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Financial review

A net deficit for the year of £245k has been recorded (2022: net income of £701k) after actuarial assessed additional costs relating to the defined benefit pension scheme of £653k (2022: £691k).

#### Income

Income increased 2.3% compared to last year from £24,518k to £25,090k.

Income in all major service areas has improved more than is demonstrated in the figures above. That is because there was £560k of Covid support in 2021/22 against £77k in 2022/23.

#### Expenditure

Expenditure has increased by 6.4% from £23,817 to £25,334k in the year. This largely reflects the increased income before Covid support and also a significant investment in maintenance and decoration of properties that had not been able to be completed during Covid, together with increased gas and electricity costs aligned to the market.

Payroll costs still represent over 80% of our income and have increased 3.5% against last year.

#### Capital Expenditure

This year we spent £202k (2022: £188k) on property improvements and equipment. The main expenditure largely aligns with the programme to improve our properties mentioned above and is for replacement of kitchens and bathrooms.

#### Cash Flow

An overview of the cash movements during the year are given in the statement on page 27. After adjusting for noncash items, such as movements on the pension deficit and depreciation, operations during the year generated positive cash flow of £557k (2022: £2,142k). The other contributors to cash outflow in the year have been investment in property and facilities of £202k (2022: £188k) and net cash used in financing activities of £17k (2022: net cash used of £830k).

#### Future issues

With the support from several local authorities led by Wirral, we have been able to continue to pay our support staff the real living wage as a minimum. In order to continue to support this, in addition to the significant increase in inflation we need our local authority and health commissioners to reflect this in their fee uplifts in the future and we will negotiate hard to achieve this.

#### Pension Liability

The charity participates in the Merseyside Pension Fund, a defined benefit scheme, as an admitted body. The scheme is managed in accordance with the Local Government Pension Scheme Regulations 2013. Access to this scheme by new Autism Together employees ended with effect from 4 April 2011. In accordance with FRS102 reporting requirements, our pension scheme reported a surplus of £1,425k at 31 March 2023. This compared with a deficit of £1,191k at the previous year-end. The main reason for the return to surplus is the actuarial gain recorded in the current year. See note 32 for a post year-end update in relation to the defined benefit pension scheme.

Full details of the FRS102 pension valuation and assumptions used are given in note 24 to these accounts.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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

#### Reserves Policy

The trustees reviewed the reserves policy in 2023. 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 2023 free reserves were £2,784k compared to £2,260 at 31 March 2022.

Two discretionary funds have been previously set up and approved by the Board of Trustees as follows. However, as indicated in note 26, the Pension Risk Fund is no longer required and has been transferred to the Development and Property Fund.

- Development and Property Fund £1,051k (2022: £ 551k).  
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 £Nil (2022: £ 500k).  
This fund was set up to reflect the risk of significant additional costs associated with our defined benefit pension scheme, but is no longer required as indicated in note 26.

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 2023 this fixed asset fund amounted to £4,837k (2022: £4,998k).

Details of designated funds and of restricted funds may be found in notes 25 and 26 to the accounts.

The pension fund surplus of £1,425k is calculated in accordance with FRS102 and is excluded from free reserves as this amount is not based on day-to-day operational activities but on the expected recoverable amount from exiting the defined benefit scheme calculated from the estimated share of future pension liabilities and assets.

#### 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.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Principal Risks and Uncertainties

At all of their Board meetings, the trustees monitor the major risks that the charity faces, mainly through the risk register.

All risks included on the register are assigned to an executive team member. 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 monthly and reviewed by the Board and Risk and Audit Sub-Committee.

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. 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 current risk is that commissioners do not uplift fees in line with cost increases. With inflation so high and a 10.1% increase in the Real Living Wage it is critical that our commissioners fund us to cover this. Whilst we have been quite successful in negotiations and with keeping costs under control, we know local authorities are under significant pressure to keep costs down.

Other material risks include:

- IT and/or Data Breach – Cyber security is a significant concern for most businesses as fraudsters find new ways to exploit organisations. A cyber security plan is in place and the executive team and trustees have had cyber security training in the summer of 2023. Cyber training has recently been made a mandatory training course for all staff.
- Insufficient staff numbers. There is a national staffing issue within the social care sector. This has caused us significant issues during 2022/23, but it is starting to ease largely due to our success in recruiting internationally.
- Fraud and error risk in supporting the finances of the people we support in our supported living service. In a cost of living crisis, these risks increase as support staff and families are under significant financial pressures. We have just had a third party review in this area, which was largely positive. There are some actions we need to put in place, mostly to ensure good management oversight.

#### 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 2023 amounted to £860,771 (2022 - £808,969). 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 Executive Team

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

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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 2023/24 we will be launching our pathway to support based on right support, right time, right locations. In addition, we will expand our quality assurance team and implement a back-to-basics strategy to ensure we are providing good quality care and support.

#### **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.

In 2023/24 we will:

- Re-establish our short stay services on the Raby site.
- We will roll out new streams within day services and develop options to expand that service.
- Create a five year strategy for our Autism Together Model of training which we aim to deliver beyond Autism Together, generating a new income stream.
- Work with the same developer on a further supported living flat scheme within Wirral following the successful development of a similar scheme, Ravenswood, that opened in June 23. This will see some further rationalisation of our supported living housing that is no longer fit for purpose.

#### **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 2023/24 we will:

- Implement and communicate actions from our 2022/23 staff engagement survey.
- Develop and refine overseas recruitment processes and awareness and develop policy including embedding equality, diversity and inclusion initiatives.
- Continue the work to reduce the expired training levels and no essential training courses more than 6 months out of date.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### **4. Invest in our infrastructure and assets**

We will achieve this by developing and implementing our property strategy in addition to identifying and implementing technology solutions that will improve our efficiency, aid the delivery of our services and improve people's lives. In 2023/24 we will:

- Develop and launch project plan for Bromborough Pool Village properties and land.
- Finalise the plan for Raby Hall and Raby Site vision including timescales and funding options and deliver the Lodge extension.
- Revisit the digital care planning across services and agree new roll out plan. Work to deliver other digital solutions for aiding delivery and efficiency of service.
- Work to achieve the objectives set out in the Environmental Strategy.
- Develop and roll out Power BI to provide good quality management information quickly.
- Embed the new finance system.

#### **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.

During this period of high inflation, we will negotiate hard for fee increases to cover our increasing costs.

In addition in 2023/24 we will:

- Continue the process to exit the defined benefit pension scheme by 30th September.
- Develop and implement a procurement policy.

#### **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. We will develop more effective use of social media to promote greater brand awareness, driving up autism awareness and job applicants.

### **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.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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	(Resigned 4 March 2023)
C A F Battersby	
E Behan (Vice Chair)	
I N Cadman (Chair)	
J Callcott	
A Cragg	(Resigned 22 October 2022)
D Evans	(Resigned 22 October 2022)
N M Kennedy	
C Smart	
J D Unalkat	(Resigned 27 March 2023)
K B O'Dempsey	(Resigned 28 November 2022)

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 J Alkins (appointed 01 June 2022)
Chief Executive	Mr R Whitby (appointed 27 February 2023)
Chief Executive	Mrs S M Stubbs (resigned 26 January 2023)
Director of Operations	Ms M J Carolan
Director of HR & Organisational Development	Mr J G Strain (retired 30 June 2023)
Director of People	Ms H Bilton (appointed 31 July 2023)
Director of Finance	Mrs L E Parnell
Director of Business Development	Mrs A Kemp

#### Members

The trustees are required to regulate the admission and classification of members of the charity (including the admission of organisations to membership), the rights and privileges of such members and the conditions of membership, the terms on which members may resign or have their membership terminated, and the entrance fees, subscriptions and other fees or payments to be made by members. No persons shall be admitted a member of the charity unless their application for membership is approved by the trustees. There were 87 members at 31 March 2023, 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 2022 to the date of this report are shown on page 15 of this report.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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. However, from February 2023, the Board has decided to meet monthly i.e 12 times a year. 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, Health & Safety and GDPR)

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

# **AUTISM TOGETHER**

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

### **FOR THE YEAR ENDED 31 MARCH 2023**

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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 an executive team which comprises four other operational Directors: Director of Operations, Director of Human Resources, Director of Business Development and Director of Finance. Meetings of this team are held monthly to monitor the progress of the charity.

#### **Risk Management**

Throughout the year the Board and its sub-committees have reviewed risk registers at each meeting linked to the delivery of the strategic and operational plan. A strategic risk register that combines risk, controls and assurance is used by the Board to support risk management. In addition, Beever and Struthers provide an internal audit service with work planned with the Risk and Audit Committee based on risk. 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 executive 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.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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.

#### 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

26 September 2023

# AUTISM TOGETHER

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF AUTISM TOGETHER

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#### Opinion

We have audited the financial statements of Autism Together (the 'charity') for the year ended 31 March 2023 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 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

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#### **Matters on which we are required to report by exception**

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

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

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

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#### **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

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#### 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.

#### 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.



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

26 September 2023

**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 2023

Current financial year		Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	Total 2023 £'000	Total 2022 £'000
	Notes				
<b>Income from:</b>					
Donations and legacies	3	260	49	309	781
Charitable activities	4	24,767	-	24,767	23,736
Investments	5	14	-	14	-
<b>Total income</b>		<b>25,041</b>	<b>49</b>	<b>25,090</b>	<b>24,517</b>
<b>Expenditure on:</b>					
Raising funds	6	73	-	73	64
Charitable activities	7	25,207	35	25,242	23,713
Other	14	20	-	20	39
<b>Total resources expended</b>		<b>25,300</b>	<b>35</b>	<b>25,335</b>	<b>23,816</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(259)</b>	<b>14</b>	<b>(245)</b>	<b>701</b>
Gross transfers between funds		30	(30)	-	-
<b>Net (expenditure)/income for the year/ Net (outgoing)/incoming resources</b>		<b>(229)</b>	<b>(16)</b>	<b>(245)</b>	<b>701</b>
<b>Other recognised gains and losses</b>					
Actuarial gain on defined benefit pension schemes		3,269	-	3,269	2,433
<b>Net movement in funds</b>		<b>3,040</b>	<b>(16)</b>	<b>3,024</b>	<b>3,134</b>
Fund balances at 1 April 2022		7,058	60	7,118	3,986
<b>Fund balances at 31 March 2023</b>		<b>10,098</b>	<b>44</b>	<b>10,142</b>	<b>7,120</b>

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 2023

Prior financial year	Notes	Unrestricted funds 2022 £'000	Restricted funds 2022 £'000	Total 2022 £'000
<b>Income from:</b>				
Donations and legacies	3	711	70	781
Charitable activities	4	23,730	6	23,736
<b>Total income</b>		24,441	76	24,517
<b>Expenditure on:</b>				
Raising funds	6	64	-	64
Charitable activities	7	23,696	17	23,713
Other	14	39	-	39
<b>Total resources expended</b>		23,799	17	23,816
<b>Net (outgoing)/incoming resources before transfers</b>		642	59	701
Gross transfers between funds		52	(52)	-
<b>Net (expenditure)/income for the year/ Net (outgoing)/incoming resources</b>		694	7	701
<b>Other recognised gains and losses</b>				
Actuarial gain on defined benefit pension schemes		2,433	-	2,433
<b>Net movement in funds</b>		3,127	7	3,134
Fund balances at 1 April 2021		3,932	54	3,986
<b>Fund balances at 31 March 2022</b>		7,059	61	7,120

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 2023

		2023		2022	
	Notes	£'000	£'000	£'000	£'000
<b>Fixed assets</b>					
Tangible assets	17		5,242		5,431
<b>Current assets</b>					
Debtors	18	2,205		2,047	
Cash at bank and in hand		3,402		3,051	
		<u>5,607</u>		<u>5,098</u>	
<b>Creditors: amounts falling due within one year</b>	<b>20</b>	<u>(1,750)</u>		<u>(1,819)</u>	
Net current assets			<u>3,857</u>		<u>3,279</u>
<b>Total assets less current liabilities</b>			<u>9,099</u>		<u>8,710</u>
<b>Creditors: amounts falling due after more than one year</b>	<b>21</b>		(382)		(399)
<b>Provisions for liabilities</b>			-		(1,191)
<b>Net assets excluding pension surplus/(deficit)</b>			<u>8,717</u>		<u>7,120</u>
<b>Defined benefit pension surplus/(deficit)</b>	<b>24</b>		<u>1,425</u>		-
<b>Net assets</b>			<u><u>10,142</u></u>		<u><u>7,120</u></u>
<b>Income funds</b>					
Restricted funds	25		44		61
<u>Unrestricted funds</u>					
Designated funds	26	5,889		6,050	
General unrestricted funds		2,784		2,200	
Pension reserve		<u>1,425</u>		<u>(1,191)</u>	
			<u>10,098</u>		<u>7,059</u>
			<u><u>10,142</u></u>		<u><u>7,120</u></u>

The financial statements were approved by the Trustees on 26 September 2023

*Iain Cadman*

I N Cadman (Chair)  
Trustee

Company Registration No. 2658268

# AUTISM TOGETHER

## STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDED 31 MARCH 2023

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		2023		2022	
	Notes	£'000	£'000	£'000	£'000
<b>Cash flows from operating activities</b>					
Cash generated from operations	33		556		2,143
<b>Investing activities</b>					
Purchase of tangible fixed assets		(203)		(188)	
Investment income received		14		-	
		<u>          </u>		<u>          </u>	
<b>Net cash used in investing activities</b>			(189)		(188)
<b>Financing activities</b>					
Repayment of bank loans		(16)		(830)	
		<u>          </u>		<u>          </u>	
<b>Net cash used in financing activities</b>			(16)		(830)
<b>Net increase in cash and cash equivalents</b>			351		1,125
Cash and cash equivalents at beginning of year			3,051		1,926
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			3,402		3,051
			<u>          </u>		<u>          </u>

The notes on pages 27 to 50 form part of these financial statements.

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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 2023

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#### 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 2023

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#### 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 £2,000.

##### 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 31 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 2023

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#### 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 2023

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#### 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 2023

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#### 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.

##### Share of defined benefit scheme asset/(Liability)

The present value of the share of the Local Government Pension Scheme defined benefit asset/(liability) depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note , will impact the carrying amount of the pension asset/(liability). Furthermore a roll forward approach which projects results from the latest full actuarial valuation has been used by the actuary in valuing the pension asset/(liability) at 31 March 2023. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension asset/(liability).

In the current year, the pension asset has been restricted to the expected recoverable amount from exiting the scheme.

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 3 Donations and legacies

	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	Total 2023 £'000	Unrestricted funds 2022 £'000	Restricted funds 2022 £'000	Total 2022 £'000
Donations and gifts	183	49	232	152	70	222
Coronavirus Job Retention Scheme and Local Authority Support Grants	77	-	77	559	-	559
	<u>260</u>	<u>49</u>	<u>309</u>	<u>711</u>	<u>70</u>	<u>781</u>

#### 4 Charitable activities

	Charitable Income 2023 £'000	Charitable Income 2022 £'000
Statutory bodies	24,638	23,634
Training and employment support	11	13
Subscriptions	1	1
Grants receivable	-	31
Garden centre income	38	1
Other income	79	56
	<u>24,767</u>	<u>23,736</u>
Analysis by fund		
Unrestricted funds	24,767	23,730
Restricted funds	-	6

#### 5 Investments

	Unrestricted funds 2023 £'000	Total 2022 £'000
Interest receivable	14	-

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 6 Raising funds

	<b>Unrestricted funds 2023 £'000</b>	Unrestricted funds 2022 £'000
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	8	2
Staff costs	65	62
	<hr/>	<hr/>
Fundraising and publicity	73	64
	<hr/>	<hr/>
	<u>73</u>	<u>64</u>
	<u>73</u>	<u>64</u>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 7 Charitable activities

	Charitable Expenditure 2023 £'000	Charitable Expenditure 2022 £'000
Staff costs	19,444	18,811
Depreciation and impairment	390	420
Provisions	701	686
Household	127	110
CVS	74	77
Social enterprise	35	15
Activities	26	27
Maintenance	292	110
Service contracts	165	147
Utilities	399	231
Rent and rates	391	370
Communications	138	128
Transport	476	442
IT & reprographics	221	92
Marketing & PR	1	6
Other	142	124
Insurance	306	282
	<u>23,328</u>	<u>22,078</u>
Share of support costs (see note 8)	1,813	1,588
Share of governance costs (see note 8)	101	47
	<u>25,242</u>	<u>23,713</u>
<b>Analysis by fund</b>		
Unrestricted funds	25,207	23,696
Restricted funds	35	17
	<u>25,242</u>	<u>23,713</u>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs	Support costs	Governance costs	2023	Support costs	Governance costs	2022	Basis of allocation
	£'000	£'000	£'000	£'000	£'000	£'000	
Staff costs	1,311	-	1,311	1,251	-	1,251	
Information technology	132	-	132	100	-	100	
Office costs	26	-	26	31	-	31	
Other	344	-	344	206	-	206	
Audit fees	-	12	12	-	9	9	Governance
Legal and professional	-	84	84	-	32	32	Governance
Operational director's support	-	5	5	-	5	5	Governance
Trustees' meeting costs and expenses	-	-	-	-	1	1	Governance
	<u>1,813</u>	<u>101</u>	<u>1,914</u>	<u>1,588</u>	<u>47</u>	<u>1,635</u>	
Analysed between							
Charitable activities	<u>1,813</u>	<u>101</u>	<u>1,914</u>	<u>1,588</u>	<u>47</u>	<u>1,635</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 2023

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<b>9</b>	<b>Net movement in funds</b>	<b>2023</b>	<b>2022</b>
		<b>£'000</b>	<b>£'000</b>
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	391	420
		<u>          </u>	<u>          </u>

#### **10 Auditor's remuneration**

##### **Fees payable to the charity's auditor and associates:**

	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
Audit of the charity's annual accounts	12	9
	<u>          </u>	<u>          </u>

#### **11 Trustees' and key management personnel remuneration and expenses**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the 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 £438,956 (2022: £417,522).

#### **12 Employees**

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Direct charitable	831	875
Management and administration	39	41
	<u>          </u>	<u>          </u>
Total	870	916
	<u>          </u>	<u>          </u>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 12 Employees (Continued)

Employment costs	2023 £'000	2022 £'000
Wages and salaries	18,469	17,835
Social security costs	1,366	1,293
Other pension costs	985	996
	<u>20,820</u>	<u>20,124</u>

Included in wages and salaries above are agency fees of £1,823,763 (2022: £1,192,358).

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

	2023 Number	2022 Number
£60,001 - £70,000	1	2
£70,001 - £80,000	2	1
£80,001 - £90,000	1	-
£90,001 - £100,000	-	1
	<u>      </u>	<u>      </u>

Of the employees whose emoluments exceed £60,000, 2 (2022: 2) have retirement benefits accruing under defined benefit pension schemes.

#### 13 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 £344,000 (2022: £407,000) of which £280,000 (2022: £278,000) 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 £676,000 (2022: £691,000) as a result of the FRS 102 calculations on the defined benefit scheme, together with administrative expenses of £9,000 (2022: £10,000) on that scheme. This is in addition to the actuarial gain of £3,269,000 (2022: £2,433,000); further information is included in note 24 to the accounts.

#### 14 Interest payable and similar charges

	Unrestricted funds 2023 £'000	Unrestricted funds 2022 £'000
Financing costs	<u>20</u>	<u>39</u>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 15 Taxation

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

#### 16 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 17 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Fixtures and fittings	Total
	£'000	£'000	£'000	£'000
<b>Cost</b>				
At 1 April 2022	5,956	2,722	408	9,086
Additions	106	2	95	203
Disposals	(10)	-	(40)	(50)
Transfer	13	(13)	-	-
	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
At 31 March 2023	6,065	2,711	463	9,239
	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
<b>Depreciation and impairment</b>				
At 1 April 2022	1,787	1,571	298	3,656
Depreciation charged in the year	201	109	81	391
Eliminated in respect of disposals	(10)	-	(40)	(50)
Transfer	11	(11)	-	-
	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
At 31 March 2023	1,989	1,669	339	3,997
	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
<b>Carrying amount</b>				
At 31 March 2023	4,076	1,042	124	5,242
	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
At 31 March 2022	4,170	1,151	110	5,431
	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>

#### 18 Debtors

	2023	2022
	£'000	£'000
<b>Amounts falling due within one year:</b>		
Trade debtors	1,360	1,284
Other debtors	27	12
Prepayments and accrued income	818	751
	<u>        </u>	<u>        </u>
	2,205	2,047
	<u>        </u>	<u>        </u>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 19 Loans and overdrafts

	2023 £'000	2022 £'000
Bank loans	372	388
Payable within one year	15	24
Payable after one year	357	364

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 2023 interest was charged at 6.3%.

#### 20 Creditors: amounts falling due within one year

	Notes	2023 £'000	2022 £'000
Bank loans	19	15	24
Other taxation and social security		287	415
Trade creditors		816	697
Other creditors		127	183
Accruals and deferred income		505	500
		1,750	1,819

#### 21 Creditors: amounts falling due after more than one year

	Notes	2023 £'000	2022 £'000
Bank loans	19	357	364
Accruals and deferred income		25	35
		382	399

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.

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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21 Provisions for liabilities	Notes	2023 £'000	2022 £'000
Retirement benefit obligations	24	-	1,191
		-	1,191

### 23 Government grants

A deferred income balance of £15,938 was carried forward at 31 March 2023 (2022: £19,713).

The deferred income balance brought forward from the previous year of £19,713 was all credited to income in the current year. Similarly, the deferred income balance brought forward in the previous year of £33,252 was all credited to income in 2022.

The amount deferred at 31 March 2023 was solely income invoiced in advance at the end of that year.

### 24 Retirement benefit schemes

#### Defined contribution schemes

The charge to profit or loss in respect of defined contribution schemes was £279,775 (2022 - £254,633).

#### 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

	2023 %	2022 %
Discount rate	4.8	2.8
Expected rate of increase of pensions in payment	2.8	3.4
Expected rate of salary increases	4.2	4.8
Rate of inflation - CPI	2.7	3.3

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 24 Retirement benefit schemes

(Continued)

##### *Mortality assumptions*

The assumed life expectations on retirement at age 65 are:

	<b>2023</b>	<b>2022</b>
	<b>Years</b>	<b>Years</b>
Retiring today		
- Males	21.2	20.9
- Females	23.7	24.0
	<u>          </u>	<u>          </u>
Retiring in 20 years		
- Males	22.6	22.4
- Females	25.5	25.9
	<u>          </u>	<u>          </u>

Amounts recognised in the profit and loss account:

	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
Current service cost	676	765
Net interest on defined benefit liability/(asset)	32	61
Other costs and income	9	10
	<u>          </u>	<u>          </u>
Total costs	717	836
	<u>          </u>	<u>          </u>

Amounts taken to other comprehensive income:

	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
Actual return on scheme assets	1,333	(2,230)
Less: calculated interest element	781	548
	<u>          </u>	<u>          </u>
Return on scheme assets excluding interest income	2,114	(1,682)
Actuarial changes related to obligations	(9,736)	(751)
Effects of changes in the amount of surplus that is not recoverable	4,353	-
	<u>          </u>	<u>          </u>
Total costs/(income)	(3,269)	(2,433)
	<u>          </u>	<u>          </u>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 24 Retirement benefit schemes

(Continued)

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

	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
Present value of defined benefit obligations	20,519	29,309
Fair value of plan assets	(26,297)	(28,118)
	<u>          </u>	<u>          </u>
(Surplus)/deficit in scheme	(5,778)	1,191
Restriction on scheme assets	4,353	-
	<u>          </u>	<u>          </u>
Total (asset)/liability recognised	<u>(1,425)</u>	<u>1,191</u>

Movements in the present value of defined benefit obligations:

	<b>2023</b>
	<b>£'000</b>
Liabilities at 1 April 2022	29,309
Current service cost	676
Benefits paid	(658)
Contributions from scheme members	115
Actuarial gains and losses	(9,736)
Interest cost	813
	<u>          </u>
At 31 March 2023	<u>20,519</u>

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

Movements in the fair value of plan assets:

	<b>2023</b>
	<b>£'000</b>
Fair value of assets at 1 April 2022	28,118
Interest income	557
Return on plan assets (excluding amounts included in net interest)	(2,114)
Benefits paid	(658)
Contributions by the employer	64
Contributions by scheme members	115
Other	(10)
	<u>          </u>
At 31 March 2023	<u>26,297</u>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 24 Retirement benefit schemes

(Continued)

The charity expects to contribute £Nil to its defined benefit pension plan in the year ended 31 March 2023 (2022: £731,000).

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

	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
Equity instruments	9,729	10,656
Debt instruments	8,152	8,689
Property	2,183	2,081
Cash/liquidity	1,052	1,153
Other	5,181	5,539
	<u>26,297</u>	<u>28,118</u>
	<u>26,297</u>	<u>28,118</u>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 25 Restricted funds

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

	Movement in funds				Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Kitchen Gardens	-	-	-	-	-	33,934	(9,522)	(13,068)	11,344
Beathovens' music	2,007	-	-	-	2,007	-	(2,007)	-	-
Holiday Fund	10,857	-	(165)	-	10,692	-	(892)	-	9,800
Co-op Sporting	-	-	-	-	-	3,600	(3,600)	-	-
CVS sponsored swim	-	-	-	-	-	850	(846)	(4)	-
Screwfix	-	-	-	-	-	4,000	-	-	4,000
Land Trust - EO	743	6,014	(6,757)	-	-	-	-	-	-
BBC CIN	2,256	-	(2,256)	-	-	-	-	-	-
Tesco Community	-	-	-	-	-	1,000	(866)	(134)	-
Nelson's Big Quiz	-	-	-	-	-	500	(500)	-	-
Mindfulness in Nature	884	-	-	-	884	-	-	(884)	-
Connected Club	7,072	9,337	(8,037)	-	8,372	-	(7,203)	-	1,169
Drummond Avenue	-	-	-	-	-	2,514	-	-	2,514
Children and Family	-	-	-	-	-	1,189	(607)	-	582
Amazon Wishlist	-	-	-	-	-	500	(436)	(64)	-
York Street Decoration	3,000	-	(3,000)	-	-	-	-	-	-
Raby Sensory Garden	14,849	19,508	14,725	(49,082)	-	-	-	-	-
Other	11,863	17,387	(10,302)	(3,074)	15,874	1,000	(1,144)	45	15,775
Gardening refurbishment	-	23,875	(1,368)	-	22,507	-	(7,060)	(15,447)	-
	<u>53,531</u>	<u>76,121</u>	<u>(17,160)</u>	<u>(52,156)</u>	<u>60,336</u>	<u>49,087</u>	<u>(34,683)</u>	<u>(29,556)</u>	<u>45,184</u>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 25 Restricted funds

(Continued)

All figures above are in Pounds, not thousands.

#### Purpose of principal restricted funds

##### 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 in 2021/22 for the refurbishment of the gardens of two supported living and three residential properties.

##### Kitchen Gardens

In 2022/23, the charity again received funds from M&S bank, this time to improve facilities at Raby Kitchen Gardens.

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 26 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:

	Balance at 1 April 2021	Transfers	Balance at 1 April 2022	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Fixed assets fund	4,390,562	607,816	4,998,378	(161,292)	4,837,086
Development and property fund	310,513	241,000	551,513	500,000	1,051,513
Pension risk fund	500,000	-	500,000	(500,000)	-
	<u>5,201,075</u>	<u>848,816</u>	<u>6,049,891</u>	<u>(161,292)</u>	<u>5,888,599</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 £5,242,436 (2022: £5,430,497), less loans used to fund those fixed assets £371,558 (2022: £388,089) and the amount funded by the rent-free periods of property leases held by the charity £33,792 (2022: £44,030).

#### 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 was created to reflect the risk that significant additional costs associated with the defined benefit pension scheme would be incurred as a result of the triennial actuarial revaluation. As the defined benefit pension scheme is now in surplus, the fund balance was transferred to the development and property fund.

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 27 Analysis of net assets between funds

	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	Total 2023 £'000	Unrestricted funds 2022 £'000	Restricted funds 2022 £'000	Total 2022 £'000
Fund balances at 31 March 2023 are represented by:						
Tangible assets	5,242	-	5,242	5,431	-	5,431
Current assets/(liabilities)	3,813	44	3,857	3,218	61	3,279
Long term liabilities	(382)	-	(382)	(399)	-	(399)
Provisions and pensions	1,425	-	1,425	(1,191)	-	(1,191)
	<u>10,098</u>	<u>44</u>	<u>10,142</u>	<u>7,059</u>	<u>61</u>	<u>7,120</u>

#### 28 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:

	2023 £'000	2022 £'000
Within one year	418	471
Between two and five years	827	1,097
In over five years	378	413
	<u>1,623</u>	<u>1,981</u>

#### 29 Related party transactions

The trustees made donations to the charity amounting to £Nil (2022: £50) during the year to 31 March 2023.

#### 30 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 2023

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#### 31 Subsidiaries

Details of the charity's subsidiaries at 31 March 2023 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.

#### 32 Subsequent events

##### **Bromborough Pool Village Property Transfer**

On 2nd June 2023, Autism Together received the gift of three buildings and some land from Riverside Housing, in order to support the charity's work in historic Bromborough Pool Village. The Grade II-listed Enterprise Centre, Giles Shirley Hall and the former St Matthew's Church building, all on York Street, were gifted to the charity. These properties and land had previously been leased to Autism Together but they will now take full ownership, at no cost to the organisation. A professional valuation has valued the gift at £830,000 (currently excludes garden centre land, garages and allotments).

##### **Exit from Merseyside Pension Fund (MPF)**

Autism Together will exit from MPF on 30th September 2023, following consultation and notice for the 59 members of staff that were within the scheme. As a result, Autism Together will receive a rebate of £1,425,000 from MPF to reflect the financial position of the charity's assets and liabilities in the scheme.

##### **Disposal of Wrexham Residential Service**

On 14 July 2023, Autism Together sold its residential service in Wrexham as a going concern to another social care provider. The proceeds of sale were £490,000.

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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<b>33</b>	<b>Cash generated from operations</b>	<b>2023</b>	<b>2022</b>	
		<b>£'000</b>	<b>£'000</b>	
	Surplus for the year	(245)	701	
	Adjustments for:			
	Investment income recognised in statement of financial activities	(14)	-	
	Depreciation and impairment of tangible fixed assets	390	420	
	Difference between pension charge and cash contributions	653	599	
	Movements in working capital:			
	(Increase) in debtors	(158)	(9)	
	(Decrease)/increase in creditors	(70)	434	
	<b>Cash generated from operations</b>	<b>556</b>	<b>2,145</b>	
<b>34</b>	<b>Analysis of changes in net funds</b>			
		<b>At 1 April 2022</b>	<b>Cash flows</b>	<b>At 31 March 2023</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
	Cash at bank and in hand	3,051	351	3,402
	Loans falling due within one year	(24)	9	(15)
	Loans falling due after more than one year	(364)	7	(357)
		<u>2,663</u>	<u>367</u>	<u>3,030</u>
		<u><u>2,663</u></u>	<u><u>367</u></u>	<u><u>3,030</u></u>