

Charity registration number 1007878

Company registration number 2658268 (England and Wales)

**AUTISM TOGETHER**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# 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) N M Kennedy C Smart S Brealey (Appointed 28 October 2023) S Leech (Appointed 28 October 2023) C Sansome (Appointed 28 October 2023) C Ward (Appointed 28 October 2023)
<b>Secretary</b>	R Whitby
<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 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 2024

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The trustees present their report and financial statements for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

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

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

#### Objectives and activities

##### Statement of Public Benefit

The objects of the charity as defined in our Articles of Association amended on 16 October 2021 are:

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

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

- Registered residential care
- Supported living care
- Day services
- Respite care
- 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 Individual Service Funds 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 the 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 enables us to deliver some free services, and is available to families who are affected by autism.

#### Strategic Report

The year 2023/24 has been a period of significant achievement and transition for Autism Together. We bid farewell to two esteemed members of our executive team, Jim Strain, our HR Director, and Louise Parnell, our Finance Director. Their unwavering commitment and service have left an indelible mark on our charity, and we extend our heartfelt gratitude for their contributions.

In the wake of these retirements, we embraced change and revitalised our executive structure, welcoming Helen Bilton as Director of People and Culture, Chris Cullen as Director of Estates and Facilities, and Christina Davies as Director of Finance. Their fresh perspectives and expertise are invaluable assets as we forge ahead.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Objectives for the Period Under Review

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

In the past year, our supported living services and residential homes underwent inspections by the local authority using the new Provider Assessment and Market Management Solution (PAMMS) tool. We are happy to report that all our services received at least a "Good" rating. The supported living services gained an excellent rating for their PAMMS report. Moreover, we launched an innovative supported living extra-care scheme in New Brighton, furthering our commitment to providing the highest quality service to the people we support. We have also appointed an external quality assessor who audited a number of our residential and supported living services against the new CQC single assessment framework and all services received a "good" rating.

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

The past 12 months have also seen a complete restructure of our day services. Our revised approach supports, stretches, and acknowledges the achievements of each person who utilises these services. Continuing our progressive strategies, we decided to implement a new system called Nourish. This system enables real-time record-keeping, planning, and coordination of care on the move, ensuring secure and precise documentation for improved decision-making, and personalising care for all individuals we support. This ensures that we meet the central government's expectations of social care services, being digital with care records.

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

We are committed to growing and rewarding our team. In the last year, each staff member got a pay rise that beat inflation, an Easter hamper, and we celebrated their achievements at our inaugural staff awards at the Floral Pavilion. We also established a welfare fund to support staff in real need, enhanced sick pay benefits, and introduced an Employee Assistance Program by Health Assured, which includes: counselling sessions, a confidential helpline, a medical advice line, a session for life and leadership coaching, access to over 1,000 perks, discounts, and wellness webinars, four weeks of lifestyle change planning, guidance on family issues like childcare or eldercare and resources for financial and legal matters.

A strong emphasis has been placed on developing our workforce following the revamp and direction of the future learning culture. This forms part of the 5-year strategic plan and focusses on the investment of individual professional growth. We have strengthened our offering to apprenticeships, developed a first-line management programme and introduced a new care induction ensuring that all staff meet the Care Standards framework.

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

We have managed to acquire two residential buildings that we have been leasing for many years. Owning these properties enables us to upgrade and maintain them as they should be, thereby enhancing the living conditions for the residents. Additionally, we have initiated substantial improvements to the infrastructure at our Raby site. This year we have upgraded our drainage system and electrical supplies that serve the site. Along with enhancing the overall appearance of the site we are also upgrading the external and internal areas of several buildings on site. The works to The Lodge have been completed and the new layout and upgraded facilities provide an improved environment for the people we support who live there.

We continue to monitor and review the condition and suitability of all our property through building health checks and condition surveys. Regular visits feed into the requirements for planned and preventative maintenance works, which are cyclically undertaken by the in-house maintenance team or external contractors, which in turn helps us to continue to improve the baseline building condition, via our repairs, maintenance and capital expenditure budgets.

The results of these property visits also assist with the ongoing development of our property strategy, which is a key factor that underpins decision making in our services. A key focus now that we own the properties we have occupied for so long at Bromborough Pool Village is ensuring we have a clear strategy for the development of the sites. Working with a local architect, we have now produced a master plan which has been adopted by our Board of Trustees. Initial works are ongoing around this plan's implementation, along with future works and funding plans to ensure the significant investment requirements are in place.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2024

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The successful opening of Fountain Court in April 24 has again set the benchmark for our supported living services. Developments of this nature assist us with our move through strategy for the people we support, whilst also ensuring that we can rationalize buildings that are less suitable, in line with our overall strategy.

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

During 2023/24 we have:

- Exceeded our budget to add to free reserves.
- Improved our cash position.
- Exceeded our fundraising target.
- Reduced future liabilities through exiting Merseyside Pension Fund.

We have experienced an outstanding fiscal year, leading to a substantial surplus for the charity. This has allowed us to buy two properties and invest in our workforce. Our financial achievements include cutting agency costs, by hiring 6% more permanent employees, and growing our supported living and day services.

In the year we finalised the process to exit our defined benefit pension scheme, which will eliminate future significant financial risk. We were also extremely fortunate to be gifted a number of properties on our Bromborough Pool site, which were accounted for as revenue through gifts in kind.

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

One of our main achievements this year is in becoming one of the first accredited providers to deliver the mandatory Oliver McGowan training to health and social care staff.

This training is named after Oliver McGowan, a young autistic man with a learning disability who died in an NHS hospital in 2016. His mother, Paula McGowan, campaigned for mandatory training for all staff who work with people affected by autism and/or learning disabilities, to improve their levels of understanding and support.

The government responded by publishing 'Right to be Heard' in November 2019, which outlined its plans for introducing this training and making it mandatory across health and social care.

#### **Achievements and Performance**

##### **Meeting Our Values**

Our Values are:

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

We strongly believe that every person with autism that we support is individual and therefore our approaches to supporting the individuals are all individual. We have expanded the person-centredness of our day service this year by changing all the areas where we operate to a flexible service delivery area, rather than an activity focused area. Where we used to have specific hubs for certain activities, this has changed to allow the support staff and the people we support to have more autonomy and choice in how they spend their time in day services. This includes moving between areas throughout the day and access to short bursts of activities, which is proving extremely popular with some individuals. We have built on our model of person-centred housing and providing the right support, at the right time in the right location by enabling individuals to move into their own apartments, which further develops their skills.

We continue to be respectful throughout the organisation – this is shown through the range of diversity that we embrace and celebrate. With the increase in Certificate of Sponsorship (COS) workers we have ensured that we have developed our staff groups to provide support for this community.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2024

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This has included developing an Equality and Diversity Committee, celebrating Nigerian Independence Day and other cultural events such as Pride and International Women's Day. We are also providing training on subjects such as Equality and Diversity, Menopause and Mental Health to our workforce.

We promote learning throughout the organisation and wider with the implementation of new apprenticeships and learning opportunities for staff, people we support and the community. We have continued to invest in our staff development by developing bespoke training courses such as; horticulture machinery, BILD Accredited Positive Behavior Support Coaches Programmes as well as developing our onboarding process and responding to changes in the care certificate delivery. We are promoting learning through our services to the people we support by the introduction of streams through the day service, by ensuring that all sessions are delivered at the appropriate level, ensuring that people are supported to develop their skills. We continue to recognise achievements through ASDAN awards and personal achievement awards, this has expanded by including the people we support in the annual awards ceremony for the organisation. The people we support have also been nominated for numerous other national awards in co-production.

We continue to promote learning about autism to our community by offering parenting programmes for parents with children who have been diagnosed with autism in conjunction with the NHS and delivering training to external organisations and businesses about supporting individuals with autism. We are also collaborating with the Centre for Autism, Neurodevelopmental Disorders and Intellectual Disability on several research projects.

Positive communication is promoted across the organisation by ensuring that the people we support are given appropriate tools to support their understanding of the world around them. We continue to use autism specific approaches such as KISS (Keep It Short & Simple), Visual Structure and Capable Environments to support the people to connect with those around them. As we grow as an organisation we are constantly challenged to ensure that positive communication is promoted throughout the organisation to ensure our staff teams are engaged and feel part of the wider charity. We are embracing digital resources to aid in this, through the effective use of digital platforms such as SharePoint, we have been able to ensure that news is delivered to our staff teams in a timely manner in a number of ways. This year, we increased staff feedback to the Executive Team by introducing an 'Ask the CEO' section. We have also revisited and redeveloped several of the staff committees, such as the Working Together Committee and Health and Safety Committee.

#### **Residential**

The service remains committed to the charity's unique 'Vision & Values' to ensure it can offer a supportive and empowering environment. This is evident through various initiatives and milestones achieved over the past year. In the past 12 months Michelle Seddon, Head of Residential, celebrated 20 years with the organisation. Along with reflecting on her own journey, Michelle has been considering the future of our services and how we can develop residential to further meet people's needs and harness the power of assistive technology to improve quality of life.

One of the service's most significant achievements has been its continued development of co-production. By engaging the people we support in reviewing our policy writing, we have ensured their voices are not only heard, but also instrumental in shaping the services they receive. The people we support have also been helping with interviews, from meeting and greeting potential candidates, to writing interview questions and sitting on the panel. Each person we support involved has done themselves proud, helping the People Services team make some fantastic appointments, while building their own skills, experiences and confidence.

A focus on skills development throughout residential has continued this past year, from a wide range of completed ASDAN awards, to the re-opening of the Raby Pool. It is heartwarming to see the photos shared by staff who have been helping the people we support to achieve so much. From canoeing in open water, to theme park excursions, an overnight boat trip, to climbing to the top of Snowdon, our staff team and the people we support know no limits and show no fear when it comes to engaging in activities that might improve confidence, health, or even just to have a brilliant time.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2024

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Each person's journey is unique, and we have been working on how best to record this, as well as plan for the future. With this in mind, we have started our digital care planning journey using a new platform called 'Nourish'. Several of our services are now up and running, using the system each day to help with their reporting.

Our staff teams have been exceptional in their approach, and we hope to be fully on stream by autumn 2024. We have also been continuing our work implementing the Support Journey, ensuring the people we support receive the right support, at the right time, in the right location. We would like to thank all those families who have helped us in some of that work over the year, and we look forward to working with many more over the coming 12 months. We have also facilitated several moves around our services, as part of our work towards optimised living environments for the people under our care.

#### Supported living

Following on from this, we are very excited to report that several of the people we have been supporting in residential services have successfully transitioned into supported living arrangements in the past year. Such moves mark a significant step towards greater independence, supporting people to live in their own homes with the necessary support to thrive. These transitions were carefully planned, with cross-department working to make sure people feel comfortable and confident in their new environments. These moves have been a huge success with individuals enjoying the benefits of having their very own front door.

It has been a very busy, enjoyable, and hugely successful year for our supported living team. We have seen so many changes, which have seen the service go from strength to strength. They have greatly expanded the range of activities offered to the people we support, increased their staff team and moved into brand new buildings. We have seen the people we support learn new skills and have great fun whilst working towards nationally-recognised awards, with the support of our fantastic staff team. They have all worked tirelessly to introduce this raft of important changes and improvements.

We opened a new service, Ravenswood, in June 2023 – an 11-flat extra care scheme in the Rock Ferry area. This involved decommissioning three services which were no longer meeting people's needs, enabling seven people to attain their own flats. We also welcomed four new people to the service. In recognition of the exceptional efforts of the staff team in the transition work involved in this huge project, they achieved the 'Team Impact Award' at our very first Autism Together Awards evening.

Not wanting to rest on our laurels, and following the considerable success of Ravenswood, we started working on our next development. The Fountains comprises of two blocks, each containing six flats and connected by a shared garden. Based in Wallasey, this service opened its doors in April 2024. We firstly decommissioned an older service, in order to offer a better environment and opportunities to further develop people's independence. We began by moving the first four people into their new flats.

The next focus was on our 'Support Journey' model, identifying people from our residential services who would benefit from a move to supported living. We were delighted to welcome four people we support via this route, and they are settling in brilliantly to their new environment. The final four flats are reserved for people new to the organisation, and they moved in over the summer.

#### PAMMS

Provider Assessment & Market Management Solution (PAMMS) is an assessment process undertaken by the local authority.

In August 2023, they spent a month in a range of our supported living services, looking at our records, speaking to our staff and the people we support, and collating comprehensive reports in the following areas:

- Assessment, Care Planning & Reviews
- Service User's Experience
- Care Worker Knowledge & Understanding
- Staff Training & Recruitment
- Environment, Equipment & General Safety
- Leadership, Quality Assurance & Management

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2024

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We were thrilled to be awarded a 5-star excellent rating during the assessment.

#### Successes in support

One individual moved from a service provider that didn't specialise in autism practice to Ravenswood in 2023. Prior to moving into his new flat, they were living in a house with multiple people where the staff were not trained to manage their needs, which meant the frequency and severity of periods of anxiety were extremely high.

Autism Together's management team worked with the family to create a plan of action for them to move into our service. This involved the flat being suited perfectly to their specifications, including their own entrance to the building and access to the garden. We then recruited five members of staff who had a specific blend of autism practice and social skills that we felt would benefit. Finally, we created a full breakdown of how the day of the move would happen to ease any anxiety.

Since moving in, and thanks to the work of the team at Ravenswood and the autism practice and intervention from our in-house PBS team, incidents have significantly decreased, and social opportunities continue to evolve.

Throughout the year, the team has supported several individuals in developing their independence to such an extent that they have been able to successfully reduce the amount of support they require from staff. Examples of this include one individual being more involved in administering his own medication, another being supported to access the community after many years of isolation, while developing his understanding of money, and an individual spending time unsupported.

Ensuring the people we support enjoy time in the community is key to the success of our supported living service.

- At Ravenswood, the tenants have built up friendship groups between themselves and will often go out for meals and activities together. There are even occasions when they will go out without the support of their staff.
- After a long period of isolation in her flat, one individual has re-engaged in community activities and has recently enjoyed a holiday in Benidorm.
- Many of the people we support are undertaking volunteering work in the community. One individual is working at Birkenhead Park, while another works in a charity shop and a local social club.
- There have been countless day trips organised involving people living in different services coming together to enjoy go-karting, bowling, pub quizzes, even a visit to Alton Towers.

Supporting the families of the people who access our services is very important to us. The supported living team ensures families are closely involved in transitions into our services. The team offers drop-in sessions monthly, where families can access the Head of Service or a Registered Manager to discuss any concerns.

We also hold regular events in some of the larger supported living houses including barbeques, open days for new services, or just the chance to drop in for coffee. In one important case, our staff helped one person we support rekindle their relationship with their foster parents. After support from the staff team this individual is now enjoying spending time with his family once more.

#### Day Services

The summer of 2023 marked a pivotal moment for our day services, with Angie Kemp stepping up as the Executive Lead, supported by Sarah Nelson, our new Head of Day Services. We've reimagined our approach, transitioning from activity-based areas to a more holistic, person-centred model. This reconfiguration allows for a diverse range of activities – music, creative arts, physical activities – to flourish in each area. We've introduced distinct streams to cater to the varied needs and aspirations of those we support: Sensory, Skills Development, Work Skills and Pathway to Work Stream.

As always, it has been an exciting and enjoyable period for the Animal Husbandry team, as this popular area continues to thrive and expand. To date, we have welcomed the arrival of five goat kids, born during this past year. Our daily alpaca walks remain a firm favorite for both the people we support, staff and the many corporate volunteers who generously give their time to the organisation. For the more noise sensitive people we support, our woodlands area provides a calming environment where individuals can choose between a multitude of activities to take part in, including kindling, weaving, path maintenance, constructing planters, and even pizza making!

# **AUTISM TOGETHER**

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

### **FOR THE YEAR ENDED 31 MARCH 2024**

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In area 2 we have introduced a new community lounge area where people we support can relax on couches and beanbags, enjoy a drink, watch television, and socialise with others. This has proved hugely successful in fostering friendships. As part of these changes, we have successfully set up a Nail Bar, Salon, Arts & Craft Room, Fitness Area, and Dance Studio, while updating and revamping our already hugely successful Music Technology sessions. The area has also expanded both its staff team and the number of people who access this service. Staff have also expanded the range of community activities provided, in order to include more local visits, which are beneficial and increase our community engagement.

There's also been cooking and baking, alongside the more usual technology-related creative activities in area 4. These range from 3D-printing, to podcasting, film making, and model making. We were also fortunate to be able to share the creativity of the people we support with the local community in Wirral, through a fantastic exhibition of art displayed on the gallery walls at Birkenhead's Start Yard.

This year in area 5, we had the pleasure of taking an art lesson given by one of the people we support. They are a fantastic artist who spend their free time drawing, sketching, and painting. Many of their peers commented on their work, saying how good it was and that they would love to be able to draw like them. So, next time they were in Area 5 they gave an art lesson for both peers and staff, giving help and guidance to anyone that wanted to join in. We have now had two successful lessons, drawing dragons and then anime characters.

#### **Community Engagement**

We have seen considerable restructuring of the community facing areas of our charity in recent months. Our café and kiosk provision at Port Sunlight River Park continue to thrive, and the staff and people we support who serve customers there love the connection with regulars and new customers alike.

In May of this year, we took over the operation of an existing community farm site near Ellesmere Port. Autism Together began managing Bridge Community Farm on Mill Lane in Overpool, to ensure it remains open to the community. We are running Bridge Community Farm as a non-profit, volunteer-led site, with limited paid staff, in order to ensure its future viability.

At the start of 2024 we made a significant change by redeveloping our Garden Centre site at Bromborough Pool in order to better serve the people we support who access this area, along with our valued customers. In the spring we reopened and rebranded the site as Bromborough Pool Cafe and Shop. After having slowly scaled back the number of plants for sale at the service since the pandemic, we made the decision to close the Garden Centre side of the provision and concentrate on the cafe. Our refurbishment work made the café a more spacious and relaxing place to enjoy some food and drink. We also added a second serving counter, which included space to display cakes and other goodies.

The people we support are as involved as ever in the day-to-day running of the café which is now open from 9am to 3.30pm, every day of the week. There's a new look menu, and we are also selling a range of useful items, including eggs, bread, and newspapers.

#### **Supporting Families**

Along with providing expert support to the autistic people we care for, we also support their families too, right across our services. Our Children & Family team directly supports parents in a number of ways, not least in responding to a large number of email and telephone enquiries. Parents have been supported with applications for DLA payments for their children and through the EHCP process.

The service continues to run monthly coffee mornings for parents and carers to attend, providing parents with a safe space to share and discuss any difficulties they are having and to receive information and support. These coffee mornings take place at Benricks, a café in Wirral. Lynda Maxwell, the service's manager, this year began hosting similar coffee mornings at our new location Bridge Community Farm, near Ellesmere Port. Along with helping to raise the charity's profile in West Cheshire, it also expands our Children & Family Service's reach into an area it previously had no presence in.

We continue to offer training to parents of newly diagnosed autistic children and young people, through both online and in-person courses. Our activity groups remain a popular support service for parents. The groups are set up for children and young people with an autism diagnosis, or who are on the pathway, and who have a social communication difficulty as a primary need.

# **AUTISM TOGETHER**

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

### **FOR THE YEAR ENDED 31 MARCH 2024**

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The groups offer a range of different activities, which change across the calendar year, and are also split by age. The sessions are funded by the Department for Education, Wirral Council, and Edsential.

For parents with children under five-years, weekly Rainbows groups are held in four children's centres across Wirral, providing an opportunity for parents and their children to enjoy a fun play session in a safe, non-judgmental environment, whilst receiving advice and support from Lynda.

Our Day services in Bromborough Pool Village has also been providing important support for families by sending useful information to parents. By providing QR codes, families are able to comment on anything they wish to raise. This can include queries, complaints, and compliments. The service has also introduced a central email location and phone number for families wanting to get in touch directly.

#### **Supporting Staff**

Our People Services, Learning Culture, and Staffing teams have overseen an incredibly rewarding year, investing in our staff. In this time they have introduced a new induction programme for our care staff, begun the rollout of the Oliver McGowan Mandatory Training in Autism and Learning Disabilities, recruited more than 200 new staff, expanded the developmental opportunities for staff, made significant changes to our recruitment practices, reduced agency staff spending dramatically by covering 62,000 hours of care, while introducing some new faces to the team.

It has been a very busy and innovative year driving growth for the services we provide, all thanks to the team's hard work in creating forward-thinking services to allow the charity to prosper. Director of People, Helen Bilton, said: "I have been impressed by the sheer hard work of the team, extensive knowledge of autism practice, and their commitment to delivering high quality services. We have another action-packed year ahead and I am excited to work with the teams to embed our new five-year strategic plan."

The team is now known as People Services department to take into account the support it offers to people across our workforce, helping make a positive indirect impact on the people we support.

#### **Recognising Staff**

In February 2024, the Fundraising Team was tasked with organising the inaugural Autism Together Awards. This event recognised the achievements of staff and the people we support over the previous year. Held in New Brighton's Floral Pavilion theatre, we invited 200 members of staff, people we support, and some families to join us for the celebration, where the Mayor presented the 10 awards to our deserving winners. For the first time, we reached out to our corporate supporters for sponsorship, and were so grateful for the wonderful response, this allowed us to cover the majority of the event's costs, providing everyone who attended with an unforgettable night.

#### **Recruitment**

Recruitment levels at Autism Together are continuing to grow, and the team have worked hard to match the needs of the business with the candidates coming through. The interview process involves a great deal of admin and diary management. The team whittled down the candidates to find the very best potential staff members, successfully recruiting 216 new staff over a 12-month period, equating to over 7,000 care hours from these new staff, per week.

To support our recruitment and the online advertising of our job roles, our staff attend regional recruitment fairs. These represent a good opportunity to engage with the public, discuss different job roles, offer advice on how to apply, and talk about the different locations from which we operate.

Supporting staff in the workplace is so important and we understand that people need different types of support. In recognising this, four members of our staff are qualified Mental Health First Aiders. Trained by St John's Ambulance, this qualification is held for three years. Also, 10 of our staff are Mental Health Workplace First Responders, also trained by St John's Ambulance

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Finance System

In April 2023 the Finance team transitioned to a cloud-based finance system, Ipllicit. A smooth transition and seamless changeover was overseen, with zero downtime at the point of switch. The team embraced the change and the challenge admirably. Staff believed in the benefits of making the switch, learning how the new system works by participating in training sessions, and investing significant time testing it to ensure full functionality.

Operations staff were fully engaged and involved in the decision-making process, while key stakeholders across all departments were identified and their buy-in and involvement was gained early in the transition. We continue to see positive results stemming from investment in this technology. The system has achieved process improvements resulting in a number of efficiencies, including shortened financial reporting cycles, reduced manual data entry and faster invoice processing times.

#### Corporate Volunteers

A large number of companies allow their staff time away from work, in order that they can volunteer for a charity. Autism Together is fortunate to have sites that are very appealing to corporate volunteers, namely Raby, Bromborough Pool Village, and the gardens of our residential and supported living properties.

Often, these volunteer days are used by companies as team building days. We always get great feedback from people impressed by our facilities and the way our staff support and look after volunteers during the day.

The volunteers help with a range of activities, such as painting, weeding, clearing, strimming, and maintaining the structures that house our farm animals. This also allows us to build closer relationships with these organisations, educating them about autism, our charity, and the needs of autistic people.

#### Fundraising Review and approach

Each year our Fundraising Strategy is reviewed, to ensure it is relevant to current fundraising trends, and that the Fundraising team is attaining the very best return on investment of their time.

Fundraising targets are increased annually, which can understandably prove difficult during the current economic climate. So, despite increasing our target by 8.5%, the team still managed to exceed their 2023/24 target by more than 6%. This is a fantastic achievement.

During 23/24 Autism Together has only raised funds using in-house fundraisers, employed directly by the charity. No third-party fundraising has taken place in the last twelve months. This means that we can keep strict control over all events ensuring adherence to the Code of Fundraising Practice.

Our fundraising effort involves:

- Regular Giving
- Community Fundraising
- Legacy Giving
- Corporate Fundraising
- In Memory Giving
- Operating a Lottery
- Trusts and Foundations
- Individual Giving
- Events
- Selling Autism Together merchandise
- Organisational Giving

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2024

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Autism Together is registered with the Fundraising Regulator. The Fundraising Manager is a Member of the Chartered Institute of Fundraising (MCIOF) and holds an MCIOF Diploma. The Fundraising Officer holds an MCIOF Certificate.

Autism Together abides by the standards set out in the Code of Fundraising Practice, which applies to fundraising carried out by all charitable institutions and third-party fundraisers in the UK. The Code of Practice is regularly used to produce and update all necessary fundraising policies, as well as to provide staff training.

During 23/24, there were no incidents or issues of non-compliance with the Code of Practice by Autism Together. There have been no complaints made regarding Autism Together fundraising in the last 12 months.

As a charity that works with vulnerable people, all staff are required to attend regular training on how to identify and work with people who may be vulnerable. In addition, the Fundraising team has produced a specific policy about fundraising with vulnerable people. This includes making sure that people are treated fairly and with respect during interaction, explaining the cause in a way that does not mislead people and being sensitive to people who may be in vulnerable circumstances. The policy is reviewed annually and discussed with fundraising staff during training. Anyone that staff identify may be in vulnerable circumstances are referred to the Fundraising Manager, who will review all previous contact and speak to the person directly to make a decision about how to proceed.

#### Financial Review

A net surplus for the year of £2,764k has been recorded (2023: net deficit of £245k) after actuarial assessed additional costs relating to the defined benefit pension scheme of £Nil (2023: £653k).

#### Income

Income increased 19.43% compared to last year from £25,090k to £29,965k.

Income in all major service areas has improved.

Income of £930k was received as a result of gifts-in-kind, relating to the donation of the properties in Bromborough Pool Village by Riverside Housing.

#### Expenditure

Expenditure has increased by 7.37% from £25,334 to £27,201k in the year. This change reflects the increase in the income.

Payroll costs still represent over 75% of our income and have increased 7.7% against last year, reflective of our commitment to pay staff the real living wage.

#### Capital Expenditure

This year we spent £414k (2023: £203k) on property improvements and equipment. Combined with the gifting of the Bromborough Pool properties, the fixed asset additions in the year total £1,344k (2023: £203k). The improvements largely relate to the Lodge extension works, drainage works on the Raby site, and general improvement and decorating works across our property stock.

#### Cash Flow

An overview of the cash movements during the year are given in the statement on page 24. After adjusting for non-cash items, such as depreciation, operations during the year generated positive cash flow of £2,158k (2023: £556k). The other contributors to cash outflow in the year have been investment in property and facilities of £414k (2022: £203k) and net cash generated from financing activities of £1,054k (2023: net cash used of £16k).

#### 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 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.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Pension Liability

The charity exited Merseyside Pension Fund, a defined benefit scheme, in the year. The administering authority exercised its discretion under Regulation 64(2ZAB) to pay an exit credit to sum of £1,425k, to the employer, where the employer becomes an exiting employer.

Since the closure of the opportunity to participate in the Merseyside Pension Fund, new and existing 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 (NEST) for this purpose.

#### Reserves Policy

The trustees reviewed the reserves policy in 2024. The target for free reserves has been set at £3.5m, 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 2024 free reserves were £3,546k compared to £2,784k at 31 March 2023.

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

- Development and Property Fund £3m (2023: £1,051k).  
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.
- Asset Purchase Fund £810k (2023: £nil)  
This fund was set up to purchase residential properties previously rented, 1 / 2 The Green and 14 Woodland Grove, in line with our property strategy, which will support the organisation to further its work for the benefit of people with autism.
- Disaster Recovery Fund £50k (2023: £nil)  
This fund was set up as a contingency for repair and restore following a crisis situation.
- Staff Recognition Fund £50k (2023: £nil)  
This fund was set up to recognise our staff and enable the issuing of non-contractual gifts and rewards to staff
- Staff Wellbeing Fund £20k (2023: £nil)  
This fund was set up to support staff experiencing hardship

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 2024 this fixed asset fund amounted to £5,360k (2023: £4,837k).

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

The pension fund exit credit of £1,425k is included in the free reserves as there are no future pension liabilities or assets for Merseyside Pension Fund.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Investment powers and policy

Under the Articles of Association, the charity has the power to invest funds. It is the duty of Trustees to exercise this power with care and prudence and review any investments on a regular basis. 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.

#### 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.

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 on 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 an 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 cyber training is a mandatory training course for all staff. Autism Together are working towards Cyber Essentials Plus Accreditation.

Other material risks include:

- Certificate of Sponsorship (COS) workforce leaving Autism Together at the end of their sponsorship. This is being regularly reviewed by the executive team, and the people services team have provided a long-term strategy to support capacity and retention.
- New CQC regulations causing an inconsistency in grades. The quality assurance team have rolled out a new format of quality assurance audits, which brings this process in line with the new approach from CQC.
- Major health and safety incident. Training, robust audits, effective management and communication all support a positive health and safety culture.
- Environmental sustainability. Energy Saving Opportunity Scheme (ESOS) deadline is set as August 2024. Streamlined Energy and Carbon Reporting (SECR) threshold will be met when turnover exceeds £36m. The Executive team are working with external consultants to prepare for this.

#### 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 (Barclays Multi Account Platform - BMAP 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 2024 amounted to £955,377 (2023 - £860,771). 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.

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# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Plans for future periods

For the start of 2024, our Executive and Board united to chart a new Five-Year Strategy, setting a clear direction for the charity that addresses current social care demands and ensures our future resilience.

Our main objectives for the coming year are;

#### 1. Invest in our People

- Increase workforce capacity
- Improve resilience and well-being
- Staff engagement and effective communication

#### 2. Continuous improvement and development of our services focusing on up-to-date, cost-effective operating models and ensuring they meet modern commissioning intentions.

#### 3. Refine our charitable purpose

- Analyse what charitable purposes we deliver
- Analyse community needs
- Develop a focused way forward

#### 4. Develop our portfolio

- Update Raby infrastructure
- Bromborough Pool Village development plan

#### 5. Grow our services

- Expand our day service provision
- Update and develop our supported living provision

#### 6. Create a community learning culture

- Develop sustainable internal and external learning culture
- Growing leader and future leader capabilities
- Develop our autism brand and awareness

#### Structure, governance and management

##### Governing Document

Autism Together is a registered charity and company limited by guarantee. The company was originally formed under Memorandum and Articles of Association dated 29 October 1991 which were replaced by new Articles of Association on 16 October 2021.

##### Trustees

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

C A F Battersby	
E Behan (Vice Chair)	
I N Cadman (Chair)	
J Callcott	(Resigned 5 April 2024)
N M Kennedy	
C Smart	
S Brealey	(Appointed 28 October 2023)
S Leech	(Appointed 28 October 2023)
C Sansome	(Appointed 28 October 2023)
C Ward	(Appointed 28 October 2023)

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### *Recruitment and appointment of trustees*

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
Chief Executive	Mr R Whitby
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 (retired 14 March 2024); Mrs C S Davies (appointed 1 April 2024)
Director of Business Development	Mrs A Kemp
Director of Estates & Facilities	Mr C E J Cullen (appointed 31 July 2023)

#### **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 65 members at 31 March 2024, 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 2023 to the date of this report are shown on page 13 of this report.

#### **Trustee induction and training**

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

#### **Trustees and Public Benefit**

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

#### **Organisation**

The Board of Trustees carries responsibility for the efficient and effective management of the charity. The full Board meet monthly i.e. 12 times a year. In July 2024 the Board made the decision to discontinue sub-committee meetings, with all responsibilities transferring to the Board.

We 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 2024

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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 five other operational Directors: Director of Operations, Director of People, Director of Business Development, Director of Finance and Director of Estates and Facilities. 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 provided 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 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 Equality Act. We also invest in coproduction with some of our working practices to include the people we support who play a critical role within our charity.

#### **Provision of Employee Information**

The Working Together Group is the newly established staff forum, which allows opportunities for staff across the charity to channel good news stories and suggestions to develop our services, which provides a more contemporary approach to staff engagement. Representatives for each key service area were chosen by the group to represent their teams. This group enables the staff to have a voice in shaping the charity's future and allows their feedback to be heard from the grass roots up to represent our diverse and inclusive workforce. We have a talented Communication Team who effectively channel and promote staff communication through various platforms to drive engagement and the participation of our workforce. We provided additional investment in resources to this department earlier this year to support our growth plans and extend our brand awareness of the vital services we offer to our community.

# AUTISM TOGETHER

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

### FOR THE YEAR ENDED 31 MARCH 2024

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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

24 September 2024

# 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 2024 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 2024 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.

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

# AUTISM TOGETHER

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF AUTISM TOGETHER

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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;
- 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) 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.

*Mitchell Charlesworth (Audit) Limited*

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

4 October 2024

**Accountants**  
**Statutory Auditor**

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

# AUTISM TOGETHER

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

### Current financial year

	Notes	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	Total 2024 £'000	Total 2023 £'000
<b>Income from:</b>					
Donations and legacies	3	1,112	81	1,193	309
Charitable activities	4	28,665	-	28,665	24,767
Investments	5	107	-	107	14
<b>Total income</b>		<b>29,884</b>	<b>81</b>	<b>29,965</b>	<b>25,090</b>
<b>Expenditure on:</b>					
Raising funds	6	91	-	91	73
Charitable activities	7	26,954	71	27,025	25,242
Other	14	85	-	85	20
<b>Total resources expended</b>		<b>27,130</b>	<b>71</b>	<b>27,201</b>	<b>25,335</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>2,754</b>	<b>10</b>	<b>2,764</b>	<b>(245)</b>
Gross transfers between funds		(16)	16	-	-
<b>Net income/(expenditure) for the year/ Net incoming/(outgoing) resources</b>		<b>2,738</b>	<b>26</b>	<b>2,764</b>	<b>(245)</b>
<b>Other recognised gains and losses</b>					
Actuarial (loss)/gain on defined benefit pension schemes		-	-	-	3,269
<b>Net movement in funds</b>		<b>2,738</b>	<b>26</b>	<b>2,764</b>	<b>3,024</b>
Fund balances at 1 April 2023		10,098	45	10,143	7,118
<b>Fund balances at 31 March 2024</b>		<b>12,836</b>	<b>71</b>	<b>12,907</b>	<b>10,142</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.

The reported surplus of £2,764k includes land and property with a total value of £930k which was donated to the charity during the year. This value of these properties is included in donations and legacies above.

If these items were excluded, the reported surplus would be £1,834k.

# AUTISM TOGETHER

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

FOR THE YEAR ENDED 31 MARCH 2024

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

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 2024

		2024		2023	
	Notes	£'000	£'000	£'000	£'000
<b>Fixed assets</b>					
Tangible assets	16		5,484		5,242
<b>Current assets</b>					
Debtors	17	2,446		2,205	
Cash at bank and in hand		6,753		3,402	
		<u>9,199</u>		<u>5,607</u>	
<b>Creditors: amounts falling due within one year</b>	<b>19</b>	<u>(1,760)</u>		<u>(1,750)</u>	
Net current assets			<u>7,439</u>		<u>3,857</u>
<b>Total assets less current liabilities</b>			<u>12,923</u>		<u>9,099</u>
<b>Creditors: amounts falling due after more than one year</b>	<b>20</b>		(16)		(382)
<b>Net assets excluding pension (liability)/surplus</b>			<u>12,907</u>		<u>8,717</u>
<b>Defined benefit pension (liability)/surplus</b>	<b>22</b>		-		1,425
<b>Net assets</b>			<u>12,907</u>		<u>10,142</u>
<b>Income funds</b>					
Restricted funds	23		71		44
<u>Unrestricted funds</u>					
Designated funds	24	9,290		5,889	
General unrestricted funds		3,546		2,784	
Pension reserve		-		1,425	
		<u></u>	<u>12,836</u>	<u></u>	<u>10,098</u>
			<u>12,907</u>		<u>10,142</u>

The financial statements were approved by the Trustees on 24 September 2024

*Iain Cadman*

I N Cadman (Chair)  
Trustee

Company Registration No. 2658268

# AUTISM TOGETHER

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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		2024		2023	
	Notes	£'000	£'000	£'000	£'000
<b>Cash flows from operating activities</b>					
Cash generated from operations	30		2,158		556
<b>Investing activities</b>					
Purchase of tangible fixed assets		(414)		(203)	
Proceeds on disposal of tangible fixed assets		446		-	
Investment income received		107		14	
		-----		-----	
<b>Net cash generated from/(used in) investing activities</b>			139		(189)
<b>Financing activities</b>					
Settlement of defined benefit pension scheme asset		1,425		-	
Repayment of bank loans		(371)		(16)	
		-----		-----	
<b>Net cash generated from/(used in) financing activities</b>			1,054		(16)
			-----		-----
<b>Net increase in cash and cash equivalents</b>			3,351		351
Cash and cash equivalents at beginning of year			3,402		3,051
			-----		-----
<b>Cash and cash equivalents at end of year</b>			6,753		3,402
			=====		=====

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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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 1 to 17.

##### 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 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 or grantors 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.

##### 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.

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

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 2024

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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 2024 which is dormant and the total amount invested is £2. Consolidated accounts have not been prepared on the grounds of immateriality. Details of the subsidiary are given in note 30 to these accounts.

##### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.9 Cash and cash equivalents

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

##### 1.10 Financial instruments

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

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

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

##### **Basic financial assets**

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

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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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 2024

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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.

With effect from 1 October 2023 Autism Together exited the defined benefit pension scheme, 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.

#### 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.

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 2 Critical accounting estimates and judgements

(Continued)

##### 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.

#### 3 Donations and legacies

	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	Total 2024 £'000	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	Total 2023 £'000
Donations and gifts	165	81	246	183	49	232
Donations in kind	947	-	947	-	-	-
Coronavirus Job Retention Scheme and Local Authority Support Grants	-	-	-	77	-	77
	<u>1,112</u>	<u>81</u>	<u>1,193</u>	<u>260</u>	<u>49</u>	<u>309</u>

Included in donations in kind is land and property with a total value of £930k which was donated to the charity during the year.

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 4 Charitable activities

	Charitable Income 2024 £'000	Charitable Income 2023 £'000
Statutory bodies	28,496	24,638
Training and employment support	18	11
Subscriptions	1	1
Garden centre income	63	38
Other income	87	79
	<u>28,665</u>	<u>24,767</u>

#### 5 Investments

	Unrestricted funds 2024 £'000	Unrestricted funds 2023 £'000
Interest receivable	107	14
	<u>107</u>	<u>14</u>

#### 6 Raising funds

	Unrestricted funds 2024 £'000	Unrestricted funds 2023 £'000
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	23	8
Staff costs	68	65
	<u>91</u>	<u>73</u>
Fundraising and publicity	91	73
	<u>91</u>	<u>73</u>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 7 Charitable activities

	Charitable Expenditure 2024 £'000	Charitable Expenditure 2023 £'000
Staff costs	20,920	19,444
Depreciation and impairment	579	390
Provisions	737	701
Household	142	127
CVS	104	74
Social enterprise	39	35
Activities	27	26
Maintenance	212	292
Service contracts	150	165
Utilities	458	399
Rent and rates	346	391
Communications	132	138
Transport	451	476
IT & reprographics	218	221
Marketing & PR	3	1
Other	172	142
Insurance	327	306
	<u>25,017</u>	<u>23,328</u>
Share of support costs (see note 8)	1,889	1,813
Share of governance costs (see note 8)	119	101
	<u>27,025</u>	<u>25,242</u>
<b>Analysis by fund</b>		
Unrestricted funds	26,954	25,207
Restricted funds	71	35
	<u>27,025</u>	<u>25,242</u>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs	Support costs	Governance costs	2024	Support costs	Governance costs	2023	Basis of allocation
	£'000	£'000	£'000	£'000	£'000	£'000	
Staff costs	1,442	-	1,442	1,311	-	1,311	
Information technology	70	-	70	132	-	132	
Office costs	37	-	37	26	-	26	
Other	340	-	340	344	-	344	
Audit fees	-	15	15	-	12	12	Governance
Legal and professional	-	99	99	-	84	84	Governance
Operational director's support	-	5	5	-	5	5	Governance
	<u>1,889</u>	<u>119</u>	<u>2,008</u>	<u>1,813</u>	<u>101</u>	<u>1,914</u>	
Analysed between							
Charitable activities	<u>1,889</u>	<u>119</u>	<u>2,008</u>	<u>1,813</u>	<u>101</u>	<u>1,914</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 2024

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<b>9</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£'000</b>	<b>£'000</b>
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	579	391
	Loss on disposal of tangible fixed assets	77	-
		<u>        </u>	<u>        </u>

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

Fees payable to the charity's auditor and associates:	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
<b>For audit services</b>		
Audit of the financial statements of the charity	15	12
	<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 five operational Directors: Director of Estates and Facilities, Director of People and Culture, Director of Finance, Director of Business Development and Director of Operations. The total employee benefits of the key management personnel of the charity were £521,985 (2023: £484,037).

#### **12 Employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Direct charitable	862	831
Management and administration	39	37
Fundraising	2	2
	<u>        </u>	<u>        </u>
Total	903	870
	<u>        </u>	<u>        </u>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 12 Employees (Continued)

Employment costs	2024 £'000	2023 £'000
Wages and salaries	20,445	18,469
Social security costs	1,591	1,366
Other pension costs	394	985
	<u>22,430</u>	<u>20,820</u>

Included in wages and salaries above are agency fees of £1,235,885 (2023: £1,823,763).

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

	2024 Number	2023 Number
£60,001 - £70,000	2	1
£70,001 - £80,000	1	3
£100,001 - £110,000	1	-
	<u>4</u>	<u>4</u>

Of the employees whose emoluments exceed £60,000, 3 (2023: 2) have retirement benefits accruing under defined benefit pension schemes.

#### 13 Pension costs

The company operated a defined benefit pension scheme and two defined contribution schemes in respect of the employees. During the year the company exited the defined benefit scheme. The assets of the defined contribution schemes are held by independent managers. The pension charge includes contributions due from the company which amounted to £393,000 (2023: £344,000) all of which (2023: £280,000) related to the defined contribution schemes with Pensions Trust and National Employment Savings Trust (NEST).

#### 14 Interest payable and similar charges

	Unrestricted funds 2024 £'000	Unrestricted funds 2023 £'000
Net loss on disposal of tangible fixed assets	77	-
Financing costs	8	20
	<u>85</u>	<u>20</u>

#### 15 Taxation

The charity is exempt from corporation tax on its activities because all of its income is applied for charitable purposes.

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 16 Tangible fixed assets

	Freehold land and buildings £'000	Leasehold improvements £'000	Fixtures and fittings £'000	Total £'000
<b>Cost</b>				
At 1 April 2023	6,064	2,711	462	9,237
Additions	1,114	62	168	1,344
Disposals	(617)	-	(2)	(619)
Transfer	1,170	(1,170)	-	-
At 31 March 2024	7,731	1,603	628	9,962
<b>Depreciation and impairment</b>				
At 1 April 2023	1,988	1,669	338	3,995
Depreciation charged in the year	390	83	106	579
Eliminated in respect of disposals	(95)	-	(1)	(96)
Transfer	994	(994)	-	-
At 31 March 2024	3,277	758	443	4,478
<b>Carrying amount</b>				
At 31 March 2024	4,454	845	185	5,484
At 31 March 2023	4,076	1,042	124	5,242

#### 17 Debtors

	2024 £'000	2023 £'000
<b>Amounts falling due within one year:</b>		
Trade debtors	1,434	1,360
Other debtors	39	27
Prepayments and accrued income	973	818
	2,446	2,205

#### 18 Loans and overdrafts

	2024 £'000	2023 £'000
Bank loans	-	372
Payable within one year	-	15
Payable after one year	-	357

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 18 Loans and overdrafts

(Continued)

The bank mortgages were 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.

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

	Notes	2024 £'000	2023 £'000
Bank loans	18	-	15
Other taxation and social security		352	287
Deferred income	21	15	16
Trade creditors		756	816
Other creditors		152	127
Accruals and deferred income		485	489
		<u>1,760</u>	<u>1,750</u>

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

	Notes	2024 £'000	2023 £'000
Bank loans	18	-	357
Accruals and deferred income		16	25
		<u>16</u>	<u>382</u>

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

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 21 Deferred income

	2024 £'000	2023 £'000
Arising from deferred income	15	16
	==	==
	2024 £'000	2023 £'000
Deferred income is included within:		
Current liabilities	15	16
	==	==
Deferred income at 1 April 2023	16	20
Released from previous periods	(16)	(20)
Resources deferred in the year	15	16
	—	—
Deferred income at 31 March 2024	15	16
	==	==

#### 22 Retirement benefit schemes

	2024 £'000	2023 £'000
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	393	280
	==	==

##### Defined benefit schemes

The charity previously participated in the Merseyside Pension Fund, a defined benefit scheme. The charity exited the scheme on 30 September 2023, and the excess of assets over liabilities held by the scheme of £1,425,000 was distributed to the charity.

<i>Amounts recognised in the profit and loss account</i>	2024 £'000	2023 £'000
<i>Costs/(income):</i>		
Current service cost	-	676
Net interest on defined benefit liability/(asset)	-	32
Other costs and income	-	9
	—	—
Total costs	-	717
	==	==

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

<b>22 Retirement benefit schemes</b>	<b>(Continued)</b>	
<i>Amounts recognised in other comprehensive income</i>	<b>2024</b>	<b>2023</b>
<i>Costs/(income):</i>	<b>£'000</b>	<b>£'000</b>
Actual return on scheme assets	-	1,333
Less: calculated interest element	-	781
	-----	-----
Return on scheme assets excluding interest income	-	2,114
Actuarial changes related to obligations	-	(9,736)
Effect of changes in the amount of surplus that is not recoverable	-	4,353
	-----	-----
Total costs/(income)	-	(3,269)
	=====	=====
The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:		
	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Liabilities/(assets):		
Present value of defined benefit obligations	-	20,519
Fair value of plan assets	-	(26,297)
	-----	-----
Deficit/(surplus) in scheme	-	(5,778)
Restriction on scheme assets	-	4,353
	-----	-----
Total liability/(asset) recognised	-	(1,425)
	=====	=====
		<b>2024</b>
<i>Movements in the present value of defined benefit obligations</i>		<b>£'000</b>
Liabilities at 1 April 2023		20,519
Plan introductions, changes, curtailments and settlements		(20,519)
		-----
At 31 March 2024		-
		=====
The defined benefit obligations arise from plans which are wholly unfunded.		
		<b>2024</b>
<i>Movements in the fair value of plan assets</i>		<b>£'000</b>
Fair value of assets at 1 April 2023		26,297
Plan introductions, changes, curtailments and settlements		(26,297)
		-----
At 31 March 2024		-
		=====

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 22 Retirement benefit schemes

(Continued)

The charity expects to contribute £nil to its defined benefit pension plan in the year ended 31 March 2024 (2023: £nil).

	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
<i>Fair value of plan assets</i>		
Equity instruments	-	9,729
Debt instruments	-	8,152
Property	-	2,183
Cash/liquidity	-	1,052
Other	-	5,181
	<hr/>	<hr/>
	-	26,297
	<hr/> <hr/>	<hr/> <hr/>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 23 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£	£
M&S Kitchen Gardens	-	33,934	(9,522)	(13,068)	11,344	-	(10,380)	15,602	16,566
Beathovens' music	2,007	-	(2,007)	-	-	-	-	-	-
Holiday Fund	10,692	-	(892)	-	9,800	1,000	(2,235)	-	8,565
Co-op Sporting	-	3,600	(3,600)	-	-	-	-	-	-
CVS sponsored swim	-	850	(846)	(4)	-	-	-	-	-
Screwfix	-	4,000	-	-	4,000	-	(1,000)	-	3,000
Weatherstones Projector	-	-	-	-	-	1,724	-	-	1,724
Medicash Foundation	-	-	-	-	-	3,200	(3,200)	-	-
Tesco Community	-	1,000	(866)	(134)	-	-	-	-	-
Mindfulness in Nature	884	-	-	(884)	-	-	-	-	-
Connected Club	8,372	-	(7,203)	-	1,169	4,692	(5,861)	-	-
Drummond Avenue	-	2,514	-	-	2,514	-	(2,514)	-	-
Children and Family	-	1,189	(607)	-	582	1,103	(739)	-	946
Amazon Wishlist	-	500	(436)	(64)	-	-	-	-	-
The Green Shed	-	-	-	-	-	16,000	(6,225)	545	10,320
Bromborough Pool Village	-	-	-	-	-	17,781	(14,617)	-	3,164
Raby Sensory Room	-	-	-	-	-	32,563	(8,532)	-	24,031
Other	15,874	1,500	(1,644)	45	15,775	2,792	(15,910)	-	2,657
Gardening refurbishment	22,507	-	(7,060)	(15,447)	-	-	-	-	-
	<u>60,336</u>	<u>49,087</u>	<u>(34,683)</u>	<u>(29,556)</u>	<u>45,184</u>	<u>80,855</u>	<u>(71,213)</u>	<u>16,147</u>	<u>70,973</u>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 23 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.

##### Medicash Foundation

Funding was provided to support performing arts activity through the purchase of interactive screens.

##### 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.

##### Kitchen Gardens

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

##### Green Shed

Funding was received to provide residents with a place to store personal items.

##### Bromborough Pool Village

Funding was provided to improve internal and external spaces in the gifted buildings in order to provide better services and improve facilities for the service users the Charity supports.

##### Raby Sensory Room

Funding was provided for the construction of a new sensory room at the Raby site.

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 24 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 April 2022	Transfers	Balance at 1 April 2023	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Fixed assets fund	4,998,378	(161,292)	4,837,086	522,843	5,359,929
Development and property fund	551,513	500,000	1,051,513	1,948,487	3,000,000
Pension risk fund	500,000	(500,000)	-	-	-
Wellbeing fund	-	-	-	20,000	20,000
Asset purchase fund	-	-	-	810,000	810,000
Disaster recovery fund	-	-	-	50,000	50,000
Staff recognition fund	-	-	-	50,000	50,000
	<u>6,049,891</u>	<u>(161,292)</u>	<u>5,888,599</u>	<u>3,401,330</u>	<u>9,289,929</u>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 24 Designated funds

(Continued)

All figures above are in Pounds, not thousands.

##### 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 £5,384,284 (2023: £5,242,436), less loans used to fund those fixed assets of £nil (2023: £371,558) and the amount funded by the rent-free periods of property leases held by the charity of £24,355 (2023: £33,792).

##### 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.

##### 4. Wellbeing fund

This fund was created for the provision of wellbeing expenditure for employees.

##### 5. Asset purchase fund

This fund has been created to purchase residential properties currently rented, specifically 1&2 The Greens and Woodland Grove.

##### 6. Disaster recovery fund

This fund was created as a contingency for repairs and restoration following a crisis situation.

##### 7. Staff recognition fund

This fund was created to provide non contractual gifts and rewards for employees.

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 25 Analysis of net assets between funds

	Unrestricted funds 2024 £'000	Restricted funds 2024 £'000	Total 2024 £'000	Unrestricted funds 2023 £'000	Restricted funds 2023 £'000	Total 2023 £'000
Fund balances at 31 March 2024 are represented by:						
Tangible assets	5,413	71	5,484	5,242	-	5,242
Current assets/(liabilities)	7,439	-	7,439	3,813	44	3,857
Long term liabilities	(16)	-	(16)	(382)	-	(382)
Provisions and pensions	-	-	-	1,425	-	1,425
	<u>12,836</u>	<u>71</u>	<u>12,907</u>	<u>10,098</u>	<u>44</u>	<u>10,142</u>

#### 26 Operating lease commitments

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

	2024 £'000	2023 £'000
Within one year	340	418
Between two and five years	448	827
In over five years	-	378
	<u>788</u>	<u>1,623</u>

#### 27 Related party transactions

In the year to 31 March 2024 four trustees made donations to the charity totalling £130 (2023: £Nil).

#### 28 Company limited by guarantee

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

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 29 Subsidiaries

Details of the charity's subsidiaries at 31 March 2024 are as follows:

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

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

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

30 Cash generated from operations	2024 £'000	2023 £'000
Surplus for the year	2,764	(245)
Adjustments for:		
Investment income recognised in statement of financial activities	(107)	(14)
Non-cash donations	(930)	-
Loss on disposal of tangible fixed assets	77	-
Depreciation and impairment of tangible fixed assets	579	390
Difference between pension charge and cash contributions	-	653
Movements in working capital:		
(Increase) in debtors	(241)	(158)
Increase/(decrease) in creditors	17	(66)
(Decrease) in deferred income	(1)	(4)
<b>Cash generated from operations</b>	<b>2,158</b>	<b>556</b>

# AUTISM TOGETHER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 31 Analysis of changes in net funds

	At 1 April 2023	Cash flows	At 31 March 2024
	£'000	£'000	£'000
Cash at bank and in hand	3,402	3,351	6,753
Loans falling due within one year	(15)	15	-
Loans falling due after more than one year	(357)	357	-
	<u>3,030</u>	<u>3,723</u>	<u>6,753</u>