



Autism Hampshire

part of Avenues Group

Autism Hampshire
Annual Report
2024-2025





Trustees Report and Financial Statements

For the year end 31 March 2025

Company Limited by Guarantee

Registered Company 01710300

Registered Charity 288141

AUTISM HAMPSHIRE

Index	Page
Board Members and Management Personnel	4
Report of the Trustees	5 - 23
Statement of Trustees' Responsibilities	24
Independent Auditor's Report	25 - 29
Statement of Financial Activities	30
Balance Sheet	31
Notes to the Financial Statements	32 - 47

AUTISM HAMPSHIRE

Board Members and Management Personnel

Reference and administrative details

Charity number 288141
Company number 01710300

Trustees

Terence Andrew Rich (Chair)
Evlynne Gilvarry
Alistair Gordon Brown
Jayne Turnbull
Jonathan Hardie (Resigned 22 October 2024)
Nicola Ford (Appointed 28 January 2025)
Joanne Land (Appointed 28 January 2025)
Luis Hui (Appointed 27 November 2025)

Registered Office

River House
1 Maidstone Road
Sidcup
DA14 5TA

Senior Management Team

Joanne Land	Group CEO
Nicola Ford	Group Finance Director
Kay Rothwell	Group Financial Controller (from Nov 2024 until August 2025)
Lauren Osman	Company Secretary
Dan Gower-Smith	Group Director of Operations
Daniel Dzikowski	Regional Director

Bankers

National Westminster Bank
1 Romsey Road
Shirley
Southampton
Hampshire
SO16 4GT

Auditors

RSM UK Audit LLP
25 Farringdon Street
London
EC4A 4AB

Solicitors

Trowers & Hamlin
3 Bunhill Row
London
EC1Y 8YZ

AUTISM HAMPSHIRE

Report of the Trustees

The Board presents its Annual Report and the Audited Financial Statements of Autism Hampshire for the year ended 31 March 2025. The legal and administrative information set out on Pages 3 and 4 form part of this report.

The Financial Statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the rules of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) applicable in the UK and in the Republic of Ireland.

Introduction

The Autism Hampshire accounts for 2025 and the 2024 comparative figures are constructed in line with best practice, as set out above. Compliance with best practice extends to the need to address the “public benefit” provided by Autism Hampshire.

“Avenues”/ “Avenues Group” means The Avenues Trust Group Limited and its subsidiaries of which Autism Hampshire is one.

Environmental, Social and Governance (ESG)

At the heart of our mission is a desire to empower individuals and communities, ensuring their well-being and fostering social equity. We firmly believe that every person deserves respect, dignity, and equal opportunities. Through our work we actively strive to uplift vulnerable people, promote inclusivity, and support the development of sustainable and resilient communities.

We recognise that, whilst delivering our mission, our actions today shape the world of tomorrow. As a dedicated and compassionate organisation, we believe in the power of Environmental, Social and Governance (ESG) principles to drive sustainable progress and create a lasting impact on our planet for the people that we support, our employees and the wider community. In the course of our work, we are already really good at delivering against the social and governance aspects of these principles. We have made some progress against the environmental principles but are currently working on improving our impact in this area.

Our recent collaboration with Eastside Primetimers, utilising their ESG tool, has provided us with valuable insights into our progress in ESG. This tool benchmarked our performance against 78 participating organisations, representing a combined income of £870m, and serving 18 beneficiary groups, including adults, socially disadvantaged individuals, and children.

We ranked in the 4th (top) quartile for disclosure, recognising our efforts to provide a high level of transparency. The report summarised the results of the ESG self-assessment survey for not-for-profit organizations, offering a comprehensive view of our ESG practices

AUTISM HAMPSHIRE

Report of the Trustees

compared to our peers. It identified areas of progress and opportunities for improvement, leading to the establishment of an ESG focus group to drive these initiatives forward.

Social

Public Benefit

Avenues Group provides community-based support to autistic people, and those with learning disabilities, acquired brain injuries and complex needs.

Most of our work is commissioned by local government and the NHS and delivered through Supported Living arrangements. This methodology is recognised to deliver better outcomes and significant savings to the public purse when compared to residential and clinical alternatives.

Autism Hampshire supports more than 85 people with supported living services to enjoy community-based life and employs more than 180 staff. Autism Hampshire also supports around 7,500 individuals through a range of Community Services offered to individuals, families and carers. More detail can be found on pages 18-22.

Our aspiration is not to manage people's lives, but to understand what really matters to them and unlock the opportunities they want to take. But no provider can do this effectively in isolation, and we work with a wide range of organisations and networks to achieve this, including Skills for Care, the British Institute of Learning Disabilities (BILD), The Restraint Reduction Network and the Voluntary Organisations Disability Group (VODG).

Quality is of paramount importance to Avenues, so we also work with the Tizard Centre at the University of Kent, which acts as a critical friend and audits our standards.

At a statutory level we are regulated by the Care Quality Commission.

Quality and performance is reliant on all employees' shared ambition to make a positive difference to the lives of people we support, so recruitment is based on aptitude, regardless of previous experience. Staff complete mandatory training, as well as specialist courses based on the needs of the people, we provide services to. We know that well-supported people support people well.

We take into account shared interests when matching staff to people they support. This means support is personalised and encourages retention and consistency. Staff take time to get to know people, working out what matters to them and what they enjoy, meaning they can live the lives they want to live.

Through our approach we can, over time, reduce people's support needs so they can live with increasing independence.

Our response to the coronavirus pandemic demonstrated the exceptional commitment of our workforce. Even through the most testing of times, our teams do all they can to ensure people remain healthy, happy and fulfilled.

AUTISM HAMPSHIRE

Report of the Trustees

Since joining Avenues Group the additional expertise and skills in neurodiversity and specialised training have been used to enhance support for autistic people across all the Group's services.

The trustees of Autism Hampshire have read the Charity Commission guidance on public benefit and have paid due regard to the guidance in preparing their statements on public benefit in this report.

Our Employees

In line with the vision of The Avenues Trust Group, we are committed to ensuring that all job applicants and employees are treated fairly in line with our equality of opportunities, diversity and fair treatment policy and procedure.

We value diversity and social inclusion across all of our activities and our recruitment process ensures that all applicants are recruited on a values basis, treated with respect and dignity and are screened to ensure that they are fit and suitable to work with vulnerable people. Our commitment to Equality, Diversity & Inclusion resulted in us retaining a place in the top 100 most inclusive employers in 2022 with the National Centre for Diversity.

We have a comprehensive wellbeing offering supporting mental, physical, social and financial wellbeing. It includes but is not limited to an Employee Assistance Programme, which includes free counselling to those that need it, weekly Mindfulness sessions and money management. We have in place an extensive training package that supports safe working practices and have a well embedded practice of risk assessment to ensure safe practice and equipment. Our supervision practice is robust and ensures that wellbeing action planning is front and centre of our discussions with the workforce.

In the event of a change in an employee's health, in accordance with our sickness absence policy, we work with occupational health and the individual to establish whether this constitutes a disability and in the event it did, we would continue to work with them to make every reasonable effort to sustain ongoing employment. We have good rehabilitation practices in place to support those with substantial health issues to return to employment as early as possible.

Employee communication and engagement is key to the success of the Group. Through good local management and our communications team, we ensure that all employees are kept informed about the charity's strategy, objectives and performance, as well as day-to-day news and events. Regular information about the organisation is available through newsletters, online resources, team meetings and management briefings. All employees are encouraged to give their views and opinions on strategy and performance. As well as local mechanisms to get in touch, employees can contact the Executive Management Team direct via email or by joining one of our regular virtual meetings with EMT members.

Our learning and development programme meets the standards and requirements set out by Skills for Care, the workforce development body for adult social care in England. The endorsement is a trusted quality mark only awarded to the best learning and development providers within the social care sector. Avenues has held this accreditation for a number of years now.

AUTISM HAMPSHIRE

Report of the Trustees

All our managers undergo a specially designed induction and a Leadership and Management Academy that supports them to be effective leaders and managers. Training is free to our employees and freely available to them to attend through the publication of extensive quarterly training calendars.

Recognition of our workforce and their skilled and dedicated support to vulnerable people is key and is underpinned by our system of local monthly employee of the month awards which across the course of the year culminate in an annual employee celebration.

Statement of Employment on Disabled Persons

Commitment to Diversity and Inclusion

Avenues is committed to promoting diversity and inclusion across all areas of its work. We believe that a diverse workforce enriches our organisation and enhances our ability to serve the community effectively. In line with this commitment, we actively promote equality of opportunity for all, including those with disabilities.

Employment Practices

We ensure that our recruitment processes are inclusive and accessible to disabled candidates. We make reasonable adjustments throughout the recruitment process, ensuring that disabled applicants can compete on equal terms.

For existing employees who become disabled, Avenues is committed to supporting their continued employment by making reasonable adjustments to their work environment, duties, or role where necessary. This may include adjustments such as modified equipment, flexible working arrangements, or additional support.

Training and Development

Avenues provides training to all employees, including those with disabilities, to ensure they have the skills and opportunities to develop in their roles. We regularly review our training programs to ensure they meet the needs of our disabled employees and support their career progression within the organization.

Accessibility and Reasonable Adjustments

We regularly assess the accessibility of our workplace and the services we provide to ensure they meet the needs of our disabled employees and people we support. Reasonable adjustments are made as required to remove barriers to participation and employment, and we consult with employees on the adjustments they may need to succeed in their roles.

Monitoring and Reporting

We monitor the effectiveness of our policies and practices relating to the employment of disabled persons and regularly review our performance in this area. This includes tracking the number of disabled employees, the types of adjustments made, and employee satisfaction

AUTISM HAMPSHIRE

Report of the Trustees

levels. The findings are reported to senior management and used to inform future improvements.

Anti-Discrimination

Avenues is committed to preventing discrimination against disabled employees and job applicants. We have clear policies in place that prohibit discrimination, harassment, and victimization on the grounds of disability, and we take any such incidents seriously, ensuring they are investigated and addressed promptly.

Environmental

We believe that safeguarding our environment is not just a responsibility but an urgent necessity. Autism Hampshire is committed to reducing our carbon footprint, promoting eco-friendly practices and supporting initiatives that protect and preserve our natural resources. By working with our partners and stakeholders, we are on a journey to implement sustainable strategies that contribute to a cleaner, greener and more resilient world.

We are working to reduce the harmful impact on the environment we work in. As a provider of care services much of what we do is through people working with other people but we are also an active user of resources:

- We use gas, electricity and water across our accommodation and offices
- We manage transport for the people we support, either via publicly available networks, or use of vehicles to provide mobility services
- Many of our colleges travel to and from work
- We have to maintain records of our work

To minimise our carbon footprint, we are committed to reducing the use of natural resources including our reliance on fossil fuels. We have already:

- Introduced new ways of working to reduce the need for many staff to travel to work every day. Offices are promoted as areas of collaboration rather than attendance.
- Introduced technology that reduces our use of paper & printing. Our Care & Support services use handheld devices to record activity, this not only means we no longer have to maintain and retain paper files but also provides more responsive care to the people we support.
- Encouraged service activities to use public forms of transport wherever possible. We recognise that for some people their needs are such they will always need their own transport, and we will help them to find the least environmentally harmful ways of doing this.
- Actively took part in recycling initiatives in our schemes and workplaces, as well as promoting energy consciousness across all of what we do.

AUTISM HAMPSHIRE

Report of the Trustees

Over the next five years we will:

- Continue to invest in improvements to ensure the insulation and energy efficiency in our buildings.
- We continue to keep these measures under review, introducing new initiatives and building on the work we already do. In doing so we will reduce our use of carbon reduction and create more environmentally sustainable ways of working.

Governance

Transparency is the cornerstone of our governance. We hold ourselves accountable to the highest standards of governance, adhering to ethical practices and ensuring the responsible allocation of resources. We embrace openness in our decision-making processes, fostering trust and confidence among our stakeholders.

Legal Structure

Autism Hampshire is a charitable company limited by guarantee, incorporated 28 March 1983 and registered as a charity on 30 November 1983. The company was established under a Memorandum of Association, which details the objects and powers of the charitable company, and it is governed under its Articles of Association as amended (the latest amendment was dated 19th October 2024 and allowed Executives to be trustees in line with other subsidiaries within the Avenues Group).

Being limited by guarantee, the company has no authorised or issued share capital. The liability of each member is limited to a contribution (not exceeding £1) to the company 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 company's debts and liabilities contracted before they cease to be a member and the costs, charges and expense of winding up.

Autism Hampshire became a subsidiary of The Avenues Trust Group, which is a registered charity and constituted as a company limited by guarantee, on 1 November 2023. See page 3 for further information.

The Avenues Trust Group is the sole member of Autism Hampshire. This change was affected and agreed at an Extraordinary General Meeting held in November 2023 where the Autism Hampshire constitution was updated to reflect the changes.

Board Structure

The Avenues Group Boards agreed to operate an overlapping board governance structure. The overlapping board structure involves all the entities within the Group sharing a core group of trustees common to all the Boards (the majority of whom are non-executive) with a small number of independent trustees who sit on one but not any of the other Boards.

AUTISM HAMPSHIRE

Report of the Trustees

This way of operating provides for efficiency but also the effectiveness of our governance. It increases the speed of our decision making, streamlines information flows and improves clarity regarding accountabilities.

The organisation has a wholly owned subsidiary – Hampshire Autistic Services Ltd (formerly Autism Hampshire Ltd) which remains a dormant company, having never traded. The investment in this company is one ordinary £1 share. We have applied to have this dormant company struck off the register. The Board members are set out on Page 4.

The Group Boards meet five to six times per year and more frequently if required and is responsible for determining the strategy of the organisation and for ensuring successful operational performance, in line with the expectations of stakeholders.

The Avenues Group has five committees which discuss the business of the whole Group. The committees are:

- Audit and Risk
- Finance
- People, Culture and Reward (PCR)
- Quality, Local Focus and Engagement (QLE)
- Digital and IT

Committees report directly to all the Boards with the Avenues Group.

The Audit and Risk Committee, in line with good governance principles, is expected to bring a further degree of detachment from the Boards' responsibilities in discharging its distinctive duties. The committee leads on engagement with internal and external audit; and oversees all systems, controls and processes that may have an impact on the ability to meet our aims.

The Finance Committee provides an additional layer of oversight regarding any financial matters that may have a significant impact on the charity.

The People, Culture and Reward Committee (PCR) provides assurance that the Group has an effective People and Pay Strategy in place, promoting an effective, high performing and diverse workforce. The committee also oversees issues relating to the remuneration of staff, with specific responsibility for making recommendations to the Boards regarding the Group Remuneration Policy and the Executive Management Team's remuneration.

The Quality, Local Focus and Engagement Committee (QLE) provides assurance regarding the quality of our services and the engagement of the people we support across the organisation. This committee was introduced to provide assurance to the board(s) regarding the operational delivery of quality support. Our aspiration is that the support we provide enables people to maximise their independence and opportunities whilst keeping them safe. The committee will also find the best way to engage with all stakeholders within particular regions, ensuring their voices are heard so they are involved in the setting of the organisation's goals, quality and culture.

The Digital and IT Committee has been put in place to bring a greater degree of engagement in our digital strategy, priorities, spend, delivery and direction so that digital interests are adequately represented at the Group Board level and to enable assurance on

AUTISM HAMPSHIRE

Report of the Trustees

technology delivery and digital priorities.

In addition to our committees, we have also introduced Special Interest Groups for specific organisation wide projects. These are task and finish groups which oversee projects that are integral to the delivery of the strategic plan set by the board. Each Special Interest Group includes trustees as members. This year Special Interest Groups includes and Fundraising and Governance.

The Charity Governance Code

The Avenues Group recognises the importance of good governance and uses the Charity Governance Code to inform any reviews and changes to all governance policies.

All trustees are made aware upon appointment of their responsibilities under the Code.

In our efforts to strive to be the best we can be in governance we have used the Code to undertake board and trustee appraisals, making sure that the principles of our appraisal tools are based on and support the guidelines and recommendations outlined in the Code.

This year we commissioned the Centre for Charity Effectiveness (CCE) to undertake an independent review of our governance. In doing so, trustees confirmed their commitment to good governance, and a willingness to invest in improving our structures and practices.

Trustee Recruitment

All of our trustees are selected in a manner consistent with our recruitment, diversity and equality policies, ensuring that the selection process is both time and cost effective. Following a successful recruitment campaign in 2021 we successfully improved the diversity of our Board by 20%.

Our non-executive trustees serve a period of four years, with an option to extend for a further five years. In addition to making direct approaches to suitable candidates Avenues may advertise for trustees through notice boards, network recruitment or in the media. When a recruitment need is identified the Head of Governance works with the board and committees to carry out a skills audit before a recruitment campaign begins.

Policies and procedures are in place for the induction and training of new trustees. Training needs are continuously identified through board/committee discussions and surveys and board and trustee appraisals. When a training need is identified we organise and this can be delivered online, internally or through externally facilitated training sessions.

This year the Governance Focus Group reviewed and re-drafted our trustee recruitment and induction policy ahead of our plan to recruit four new trustees in 2024/5. This recruitment will help strengthen our board and enhance our strategic direction when four of our longstanding trustees are due to stand down.

Our chair was also due to stand down in October 2025 but, following discussion, the board have agreed that it is in the best interests of Avenues to extend the Chair's term by one further year to provide continuity whilst we recruit and induct new trustees and develop our new strategic plan.

AUTISM HAMPSHIRE

Report of the Trustees

How we work with our stakeholders

Family Matters Group

Avenues are continually looking for ways to improve the support we provide and are keen to develop greater involvement in what we do from the families, carers and friends involved in the lives of the people we support. Last year we started our Family Matters Group.

The aim of the Family Matters Group is to provide a real voice for families, carers and friends in the work that we do, ensuring that our practices, policies, procedures and initiatives have their involvement.

The Family Matters Group has an independent chair and provides a forum which allows communication and transparency between us and the parents and advocates of the people we support.

The Group's role is to:

- Consider and comment on the support we provide and the way in which we provide it;
- Help us develop this support so that family contribution becomes core to what we do;
- Offer advice and guidance regarding specific initiatives and projects aimed at improving how we work with families, carers and friends;
- Develop ways for families, carers and friends to have their voice heard by the Board of Avenues, the Executive Team and the Senior Leadership Group; and
- Provide a "safe space" for confidential discussion and sharing.

Local Engagement Groups

Avenues currently have 8 active Local Engagement Groups across the Organisation. They are made up of people we support and are supported by our Coproduction Lead from the Quality Assurance and Practice team. The groups are well established, and members chair their meetings.

The purpose of the groups is to:

- Provide a forum of discussion for groups of people we support
- Share community engagement opportunities within their local community
- Review policies, procedures, projects and communications
- Ensure that the views and suggestions of people we support with lived experience are clearly communicated to the Quality and Local Engagement Committee, Executive Management Teams and Board of Trustees.

Coproduction Panel

The Coproduction Panel has now met on 4 occasions. Membership includes people we support and family members. The local engagement groups will be voting for representatives to sit on the panel. The panel receive regular business updates from members of EMT.

AUTISM HAMPSHIRE

Report of the Trustees

The Panel has completed the following work:

- Agreed Terms of Reference
- Role profile of group members
- Stakeholder Survey
- Review of co-production plans
- Agreed the new policy and procedure.
- Quality Checker process

Stakeholder Surveys

Three different surveys are sent out each September. In 2025 Surveys were sent out to People we Support, Family and Friends and external Professionals who actively visit our services.

Feedback from the Surveys is shared with the Quality and Local Engagement Committee (QLE) at the December 2025 meeting and actions are taken to respond to any questions raised through the Surveys.

Legal Compliance

We believe that everyone has rights with regard to how their personal information is handled. Complying with Data Protection Law ensures people can trust us to use their data fairly and responsibly. Safety and providing quality services is at the heart of everything we do. It is very important to us that we keep all personal information that we hold safe.

The Avenues Group Boards have continued to oversee our compliance with UK data Protection Laws and GDPR. Avenues has always taken data protection seriously and we continue to strengthen our policies and procedures to ensure that the protection of people's information remains a high priority. Data Protection compliance is reported directly to the Audit and Risk Committee.

Strategy

The strategic direction of Autism Hampshire is set within the context of the overall Avenues Group strategy as a whole. The development of a new strategy during 2025/26 will incorporate Autism Hampshire and build on supporting more autistic people to live well.

Risk management

The Boards of the Avenues Group operate a formal risk management process and risk register, which involves continuous review of the risks identified and those emerging, their potential impact and means of mitigation. The risk register is reviewed by the group Audit and Risk Committee, which, in turn, reports on risk to the Avenues Group Boards on a quarterly basis.

AUTISM HAMPSHIRE

Report of the Trustees

The key risks identified for 2024/25 were:

1. **Financial Sustainability:** The social care sector is facing significant financial pressures because of increasing costs, mainly in relation to the workforce, and insufficient funding and/or delays in payments from local government. As a result, our financial margins are under pressure and there is an increasing risk this will impact the viability of the organisation. With no national plan for social care, we must plan to mitigate this risk to ensure long term sustainability.
2. **Growth & Development:** Our future sustainability will be threatened if we do not realise our growth plans. Avenues needs to grow to remain financially sustainable and to flourish organisationally.
3. **Reputational:** Our future relies heavily on our reputation with our stakeholders which include CQC, our employees, the people we support and their families and our commissioners. To maintain a good reputation, we must continue to provide quality support and listen to what our stakeholders need. Any dip in quality could result in serious consequences to the people we support and then affect our reputation and future business pipeline.
4. **People:** Our people are our most important asset and internal in-efficiency, workforce development, pay and reward will impact on our future resilience. The external labour market for quality support workers is proving very challenging for all social care providers and as a result we must plan to mitigate any risk to ensure quality support and any associated risks to our reputation. This risk is inflated during organisational change.
5. **External:** External threats out of our control can affect other risks. This includes legislative rulings, cyber-attacks, fraud and pandemics which will potentially impact on our financial or reputational position if we don't mitigate or comply.
6. **Digital:** Our reliance on a digital and IT infrastructure is critical for managing sensitive data, coordinating care delivery, and maintaining accountability to local government funders. It is also imperative that we utilise digital and IT solutions to improve efficiencies across our workforce. This reliance introduces significant risks, including operational disruption, regulatory non-compliance, cybersecurity threats, and reputational damage.

All necessary measures have been taken to mitigate these risks and they are continually monitored by management, Committees and the Board.

AUTISM HAMPSHIRE

Report of the Trustees

Strategic Report

Achievements and Performance

As well as our ambition to support people for the long term, we continue to offer genuine career prospects to employees and positive succession planning.

Our commitment to quality has continued through our strategic partnership with the University of Kent, focusing on the promotion of positive behavioral support and active support - both approaches that are demonstratively effective in supporting the people that Avenues work with.

Over the past year we have continued to develop our services across our subsidiaries, proving once again that the people with support can enjoy better lives through tailored, community-based support.

The Avenues Trust Group has a monthly balanced scorecard which is used for reporting to management and trustees. Within this are 4 headline Key Performance Indicators which are underpinned by a set range of Key Performance Indicators as follows.

Financial Sustainability

This is measured by our operational performance against budget. For the financial year 2024-25 the deficit was £22k, compared to a budgeted deficit of £607k. The positive variance is driven by growth from a new service in Fareham and lower than budgeted staff costs. See Going Concern on page 17 for further future mitigations to improve this position.

Growth and Development

In 2024-25 we fully developed the new service in Fareham, seeing increased hours as people moved in and became established in the service.

Financial Results for the Year Ended 31 March 2025

2024-25 has seen an improved position as we realise the benefits of the merger and resulting savings and economies of scale. This has seen the in-year deficit reduce compared to recent years.:

	2024-25	2023-24
Operating Income	7,143,690	6,689,895
Expenditure	7,168,926	7,468,423
Operating Deficit	(25,236)	(778,528)
Proceeds from Sale of Property	2,797	283,388
Deficit after Sale of Property	<u>(22,439)</u>	<u>(495,140)</u>

Autism Hampshire has set a deficit budget for 2025/26. However, as we work through cost saving plans the expected position is a small surplus by March 2026.

AUTISM HAMPSHIRE

Report of the Trustees

Total reserves at 31 March 2025 were £1,672,568, of which £18,073 were restricted and £1,654,495 unrestricted.

Reserves Policy

The reserves policy is established at a Group level and is used to ensure that Avenues Group reserves should be sufficient to mitigate against any significant organisational risks and as such the Boards have concluded a target for Group free reserves of £1.5m. Autism Hampshire had reserves of £1.7m as at 31 March 2025 comprising:

Amount of total funds held: £1,672,568.

Amount of restricted funds: £18,073.

Amount that can only be realised by disposing of tangible fixed assets: £697,674.

Free reserves at 31 March 2025: £956,821.

Autism Hampshire are a significant contributor to the Group target, although the Group, as a whole, remains below the set target.

Work is ongoing to ensure financial sustainability, more detail is below in the Going Concern statement.

Investment Policy

The Group's current investment policy is to place surplus cash requirements on the money market both overnight and for longer periods, earning interest at the money market rates at the time of placement.

Going Concern

The financial statements have been prepared on a going concern basis and the position on going concern ultimately rests with the Group. As mentioned above, Autism Hampshire has set a deficit budget for 2025/26 but is tracing £160k ahead of the budget as at July 2025.

Working capital requirements are covered at a Group level. The Avenues Group operates a cash pooling arrangement across the group to service working capital requirements.

The pension scheme deficit is for the long term and therefore has no significant bearing on the going concern assessment for Autism Hampshire.

The Trustees believe it is appropriate to prepare the accounts on a going concern basis and that there are no material uncertainties around this.

Small Companies Exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

AUTISM HAMPSHIRE

Report of the Trustees

Our Services

Information, Advice and Guidance (IAG)

Commissioned through numerous contracts covering most of Hampshire and Southampton, the IAG service support adults and children, pre; post; and mid Autism diagnosis assessment pathway - covering a telephone helpline, attending appointments face to face and over the phone to provide support and/or IAG.

The IAG team also facilitate the management of a building in Southampton known as "The Hub," where the team provide surgery style appointments with an IAG Officer as well as manage bookings for other charities and organisations who can offer complimentary support to the IAG clients.

The below figures show the number of people supported in each Tier from April 2024 – March 2025. The subject matter ranges across emotional support; diagnosis support; signposting as well as others. This year we have supported more clients qualifying for Tier 2 and Tier 3 support, highlighting an increase in complexity within our client base.

Level of Enquiry		Number of Contacts Made
Tier 1	When a question can be answered through an email or call.	3,020
Tier 2	When an appointment is needed, or further research and guidance is required	1,127
Tier 3	Ongoing regular appointments with an IAG Officer	1,069
Grand Total		5,216 (contact to IAG)

Feedback from IAG clients:

"Autism Hampshire is a rare and treasured commodity in the lives of autistic individuals. We are blessed to have it here. In accessing information and advice, I have found them to be nurturing and thorough, seeking professional ways forward for us. I am currently awaiting a right to choose autism assessment via the NHS. Autism Hampshire and my GP have supported me as I wait and as I work part-time with a supportive employer."

"Service is excellent. As someone who is not diagnosed just being able to talk to someone who understands is extremely helpful. I now have a lot of useful advice I am starting to work through looking to help improve my overall quality of life."

Serendipity Community Groups

Autism Hampshire's Serendipity Community Groups provide a place for autistic adults to find friendships, feel less isolated, and develop their skills, independence and confidence.

AUTISM HAMPSHIRE

Report of the Trustees

Groups are based across Hampshire (with some online), are free to attend, with activities determined by the interests of the members. In these times, Autism Hampshire's Serendipity Groups are invaluable in providing local autistic people access to a service capable of empowering them to achieve a bright future with little else available in the area.

Many groups have a community social set-up where members play games, chat and enjoy time in a safe, calm environment. Other groups have a more specific interest or theme such as Life Skills Through Drama, the Serendipity Art Group and our online Life Skills Group. Serendipity has also continued to offer workshops as part of the programme.

These workshops cover specific topic areas that members have been interested in learning about, often delivered in partnership with other charities and organisations. This year, we have delivered workshops with Citizens Advice Bureau, Strongpath CIC and Mayflower Studios. Workshops on autism have also been delivered by our External Training team, including Understanding Autism, Autism & Communication and Making Friends.

Serendipity is 100% funded through voluntary income, and we are grateful to our funders for their ongoing support, including the National Lottery Community Fund for grant totalling £245,801 over three years, running until March 2025.

As of March 2025, we have 17 groups running across Hampshire and online. 74% of members feel that the Serendipity groups have helped them make new friends; 73% of members feel less isolated since joining groups and 93% would recommend the Serendipity groups to other autistic people.

KPIs 2024-25	Community Groups	Online Groups	Workshops	Skills Groups
Total number of groups running	11	2	N/A	7
Online / face-to-face	In person	Online	Both	In person
Frequency of group meetings	2x month	2x month	Monthly	Monthly
Capacity per group per session(spaces)	16	20	25	20
Total capacity per month (spaces)	352	80	25	100
Total capacity per year (spaces)	4,224	960	300	1,200

Feedback from members:

"I now have the confidence to join group nights out with work colleagues since joining the Bordon group."

"Communicating with other like-minded people makes me feel really happy about joining."

University Mentoring

The Specialist Mentoring Service has been funded by the Department for Education. They provide an allocation of funding to any student at the University of Portsmouth identified to have a mental health diagnosis and/or Autism Diagnosis. Throughout the duration of their course, the student was allocated a set number of hours to access 1:1 sessions with one of

AUTISM HAMPSHIRE

Report of the Trustees

our mentors. The student would receive support on a variety of things including time management; managing overwhelm techniques; support to request reasonable adjustments. The mentors do not offer course topic specific support.

Autism Hampshire ceased delivering the Specialist Mentoring Service on 4 September 2024. The decision was made to close the service in line with the strategic direction of the charity. The service continues to be run at the University of Portsmouth by other specialist providers.

In the final academic year of the service (Sept 2023 to August 2024), 68 students received mentoring sessions, 87 of whom were referrals made between 2020 and 2023 (academic years) which shows that students continued accessing the mentoring service year on year, not just in the first year.

STUDENTS ACCESSED YTD

ASDAC 23-24	22
SFE 23-24	58
OTHER 23-24	1
23-24 Total	81
% of referrals	74%

CPD Accredited Training and Consultancy

The External Training team provide and deliver Autism Awareness Training through two separate contracts, as well as through grant funding from Southampton City Council. The training supports schools, parents and autistic adults. The team also deliver Autism Awareness Training and Capable Environment Assessments on a consultancy basis to organisations, businesses, charities and individuals. This year we began working with Southern Health NHS Foundation Trust on delivery of the Oliver McGowan Training to healthcare professionals across Hampshire.

Autism Hampshire's training content has been written by the External Train Team and has CPD Accreditation. Autism training delivered by Autistic People is our unique selling point and has been referenced in feedback as being the difference to other Autism training widely available. Our training for the last financial year reached more than 2,000 people with positive feedback received.

Course type	Course Schedule	Number of people booked on the course
Parents	3 hours x once every 2 weeks For 12 weeks	539
Schools	2 hours x once a week For 6 weeks	132
Adults	3 hours x once a month For 6 months	74

AUTISM HAMPSHIRE

Report of the Trustees

Oliver McGowan	Full day one-off training	81 seminars delivered since November 24 for up to 30 delegates per seminar
----------------	---------------------------	--

Feedback from training attendees:

"We have grown in confidence with knowledge of how best to support our daughter. We see a positive pathway through life for her now that we understand how to advocate for her and eventually for her to advocate for herself."

"I found this course so much more engaging as it was delivered by someone who gets it. The trainer was not just reading the slides to convey information, she helped to bring the words alive with personal experience. Having the group relay their experiences too really helped to make me feel like I was not at all alone with what I had for years thought was "just that weird thing I do when.." I will be recommending this course to everyone I can. Thank you so much"

Experts by Experience (EBE)

Autism Hampshire's Experts by Experience Forum supported the charity with strategic support and advice. The forum was made up of autistic people with a variety of backgrounds and experience, both internal autistic staff members and external individuals. The forum was chaired by one of the Service Managers in the Community Services Team.

The purpose of the group was to:

- Provide a forum of discussion for new ideas and projects.
- Hear updates from all members around initiatives they are involved in outside of EBE.
- Share community engagement opportunities that the charity is aware of and for the Chair to provide updates on the wider organisation.
- Review Marketing to ensure that language is current.
- Review research requests and decide as a group which are appropriate for sign off at SMT level before any external research is supported.

The panel met online once per month for part of the year. In September 2024, the group was closed as part of the Integration Project when Autism Hampshire merged with Avenues Group. The decision was made to integrate the work of the Experts by Experience with the wider Group's co-production work. Members of the group were offered the chance to offer their expertise to the charity in other ways, including volunteering.

Fundraising and Retail

The organisation charges fees for regulated services, training and mentoring services, paid by local authority contracts, grants and personal budgets. In setting and negotiating fees, the Trustees aim to achieve full cost recovery for these services. This statutory income is complemented by the activity of our charity fundraising department and retail operations.

AUTISM HAMPSHIRE

Report of the Trustees

Fundraising

Autism Hampshire raises funds to support autistic people through community projects that are not funded through local authority contracts, such as our Serendipity Groups programme. We were pleased to receive the second year of a three-year grant from the National Lottery Community Fund for our Serendipity Groups programme and have continued to make grant applications for new skills-based groups, as well as towards core costs for running the wider Serendipity programme. We are grateful for support from the Baily Thomas Charitable Fund, the Barker Mill Foundation, Ford Charitable Trust, East Hampshire Supporting Communities Grant, Chalk Cliff Trust, Souter Charitable Trust, Virgin Unite Local Legends, Southampton Charitable trust and the Boshier-Hinton Foundation.

Whilst the majority of our income arises from fees charged for services, the Trustees recognise the importance of both specific and general donations in assisting the development of our services. Funds are also raised to support core costs where required, as well as specialist equipment and sensory items for the people we support to use. Funds are raised through several income streams, including community and events, Trusts and grants, individual giving and corporate donations. The total raised from donations, legacies and grants in 2024-25 was £147,315 (2023-24: £155,403), of which £104,956 was restricted (2023-24: £111,071). We would like to thank all our funders, donors and supporters, including our London Marathon runners, who have raised funds for the charity.

Retail

Autism Hampshire continues to run a charity shop in Fareham. The shop is now called Autism Hampshire and not Serendipity. Retail income has decreased slightly on last year. There are many reasons attributed to this, most related to lack of disposable income and the cost of living crisis. This may lead to an increase in use of charity shops, as people seek out second hand items to save money. However, according to research people are only spending on priority items which means expenditure over and above what is absolutely needed is falling.

E-commerce is an area we can continue to expand upon in the future and the recruitment of a part time retail assistance (budgeted for) will add productivity and sales for the forthcoming year.

Rags and recycling income is lower than expected as the global price of rags has fallen significantly, this is something that could not have been predicted and in most part is due to the increase in fast fashion and overseas retailers being shops of choice.

The shop has one manager, one assistant manager and a retail assistant. There are 7 volunteers who support the shop on a weekly basis with a consistent rolling recruitment process for more volunteers.

AUTISM HAMPSHIRE

Report of the Trustees

Future plans

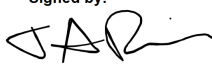
Our plans during 2025/26 are in line with previous years. In addition, we will support the development of a new organisational strategy for the group.

- We are committed to growing the autism specialism through the Community Services and will continue to seek opportunities to respond to the requirements of autistic people and to grow and develop our service offering
- To continue to seek opportunities in areas where we do not currently work to promote the work of Avenues.
- To minimize voids and work closely with referrers when a void placement occurs.
- To maximise opportunities for growth via suitable tender submissions and framework submissions, as they become available.
- To work closely with all funding bodies to ensure ongoing financial viability of all services and continuity of quality support provision.
- To ensure that we continuously monitor the quality of our support to ensure that we are helping people to live a good life
- To continue to build upon the success of our Active Support rollout
- To achieve as a minimum 'Good' and 'Outstanding' reports from future CQC inspections
- To listen to and respond to feedback from people we support, their families and our staff that can help us improve what we do
- To continue to retain our skilled and dedicated colleagues and recruit new staff who share our vision and values

Equality and Diversity

Autism Hampshire values and aims to support equality and diversity regardless of age, gender, race, disability, religion/belief, and sexual orientation. We recognise that our success depends upon our people. We further recognise that capitalising upon what is unique about individuals and drawing upon their different perspectives and experiences adds value to the way we deliver our services. These aims are delivered through our Equal Opportunities, Equality & Diversity, Anti-Discrimination, Anti Bullying & Harassment, Recruitment and Training & Development Policies and Procedures. Where possible we shall strive to make appropriate adjustments to the workplace to support people to achieve their work potential.

The Annual Report of the Trustees and Directors is approved by the Board of Trustees in their capacity as the directors and signed on its behalf by:

Signed by:

A47F8403F28949C...

Terry Rich, Chair

Date: 14 October 2025

AUTISM HAMPSHIRE

Statement of Trustees' Responsibilities

The Trustees (who are also Directors of Autism Hampshire for the purposes of company law) are responsible for preparing the Trustees' Annual 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. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

Statement as to disclosure to our auditors

In so far as the Trustees are aware at the time of approving our annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information.

By order of the Board

Signed by:

A47F8403F28949C...

Terry Rich, Chair
Date: 14 October 2025

Independent Auditor's Report to the members of Autism Hampshire

Opinion

We have audited the financial statements of Autism Hampshire (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 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.

Independent Auditor's Report to the members of Autism Hampshire

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 the audit:

- the information given in the Report of the Trustees, which includes the Directors' Report and the Strategic Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report and the Strategic Report included within the Report of the Trustees have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report or the Strategic Report included within the Report of the Trustees.

We have nothing to report in respect of the following matters where 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.

Independent Auditor's Report to the members of Autism Hampshire

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 14 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

Independent Auditor's Report to the members of Autism Hampshire

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework that the charitable company operates in and how the charitable company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charitable company's governing document, Charities (Protection and Social Investment) Act 2016 and tax legislation. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Report of the Trustees, remaining alert to new or unusual transactions which may not be in accordance with the governing documents and inspecting correspondence with tax authorities.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to the charitable company's operating license, the Care Act 2014, Care Quality Commission regulations, health and safety regulations and the UK General Data Protection Regulations (UK GDPR). We performed audit procedures to inquire of management and those charged with governance whether the charitable company is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls and revenue recognition as the areas where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates applied throughout the financial statements and testing of revenue cut off around the year end.

Independent Auditor's Report to the members of Autism Hampshire

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

HCatchpool

HANNAH CATCHPOOL (Senior Statutory Auditor)

For and on behalf of RSM UK AUDIT LLP, Statutory Auditor

Chartered Accountants

25 Farringdon Street

London, EC4A 4AB

Date: 9th December 2025

AUTISM HAMPSHIRE

Statement of Financial Activities (Including Income and Expenditure Account) For the Year Ending 31 March 2025

	<u>Note</u>	Unrestricted Funds £	Restricted funds £	Total Funds 2024-25 £	Total Funds 2023-24 £
Income and endowments from:					
Donations and legacies	1	42,359	6,416	48,775	48,431
Grants	1	0	98,540	98,540	106,972
Charitable activities:		0	0	0	0
<i>Adult Services</i>	2	6,363,042	0	6,363,042	6,020,408
<i>Community Partnerships</i>	2	511,948	0	511,948	364,115
Other trading activities	3	117,865	0	117,865	138,367
Investments	4	3,520	0	3,520	11,602
Gains on disposal of fixed assets		2,797	0	2,797	283,388
Total income		7,041,531	104,956	7,146,487	6,973,283
Expenditure on:					
Raising funds	5	156,435	0	156,435	144,867
Charitable activities:	6				
<i>Adult Services</i>		6,368,563	660	6,369,223	6,644,697
<i>Community Partnerships</i>		509,459	133,809	643,268	678,859
Total expenditure		7,034,457	134,469	7,168,926	7,468,423
Net expenditure for the year		7,074	(29,513)	(22,439)	(495,140)
Transfers between funds		0	0	0	0
Net movement in funds after transfers		7,074	(29,513)	(22,439)	(495,140)
Reconciliation of funds					
Total funds brought forward		1,647,421	47,586	1,695,007	2,190,147
Total funds carried forward		1,654,495	18,073	1,672,568	1,695,007

The statement of financial activities includes all gains and losses recognised in year, and all income and expenditure derive from continuing activities.

The deficit for the year for Companies Act purposes is £22,439 (2023-24: deficit of £495,140).

The notes on pages 32 to 47 form part of these financial statements.

AUTISM HAMPSHIRE

Balance Sheet For the Year Ending 31 March 2025

	<u>Note</u>	2025 £	2024 £
Fixed assets			
Tangible assets	11	306,138	735,190
Current assets			
Assets held for sale	11	391,536	0
Debtors	12	1,144,966	1,452,593
Cash at bank and in hand		228,139	49,389
Total current assets		1,764,641	1,501,982
Liabilities			
Creditors falling due within one year	13	(398,211)	(542,165)
Net current assets		1,366,430	959,817
Total assets less current liabilities		1,672,568	1,695,007
Total net assets		1,672,568	1,695,007
The funds of the charity:	14		
Restricted funds		18,074	47,586
Unrestricted funds		1,654,494	1,647,421
Total charity funds		1,672,568	1,695,007

The financial statements of Autism Hampshire (registered number 01710300) were approved by the Board of Trustees and authorised for issue on the 14 October 2025.

Signed by:

 A47F8403F28949C...
 Terry Rich, Chair
 Date: 14 October 2025

The notes on pages 32 to 47 form part of these financial statements.

AUTISM HAMPSHIRE

Notes to the Financial Statements

1. Accounting policies

a) Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 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) and the Companies Act 2006.

The financial statements are prepared in Sterling which is the functional currency of the charitable company. Monetary amounts shown in these financial statements are rounded to the nearest £1.

The charity's properties are disclosed at net book value based on historical cost less any impairment charge where net book value exceeds market value.

b) Preparation of accounts on a going concern basis

The financial statements have been prepared on a going concern basis and the position on going concern ultimately rests with the Group.

Autism Hampshire, along with other providers in the sector, have faced a number of challenges over recent years. This has included an increase in National Living Wage, an increase in employers' NI rate and a lower contribution threshold, all of which were beyond available funding, both of which have had a significant financial impact. Robust response plans have been created and implemented and their positive impact is already evident.

Whilst continuing to operate in a sector facing significant challenges, the merger with Avenues Group on 1st November 2023 has allowed Autism Hampshire to gain greater financial stability and achieved a deficit of £23k in 2024/25 compared to £495k in 2023/24.

Autism Hampshire holds a number of long-term contracts and provides a high quality of service provision, along with a diverse portfolio across the community service function, which ensures continued success across the group in securing new contracts and retaining existing ones.

There continues to be a focus on recruitment and retention and lower dependency on agency staff and this focus will continue. To date, Avenues has restructured its recruitment and onboarding functions to better respond to the challenging environment and reduce the need for agency coverage, while developing a relationship with a neutral vendor of agencies to reduce the price per unit.

External cost pressures including insufficient Local Authority/ Integrated Care Boards (ICB) funding negatively impacts the financial sustainability of our services and the Group. Avenues has partnered with Access Social Care; a leading charity supporting organisations to receive a fair price for care and support services whilst routinely and proactively challenging funding packages that fall below a sustainable level. Where negotiations are not successful, contracts will be exited. Financial action plans are in place for every service that doesn't achieve full cost recovery.

AUTISM HAMPSHIRE

Notes to the Financial Statements

Fixed costs within Autism Hampshire have been reduced through the sourcing of a new, cost-effective office space. There are increased income opportunities for Autism Hampshire through its community services team who, by way of an example, have been commissioned to deliver Oliver McGowan training. Our increased business development focus on Autism Hampshire will ensure they benefit from the same economies of scale as other subsidiaries within the Group.

The Avenues Group operates a cash pooling arrangement across the group to service working capital requirements.

Whilst this is a challenging landscape, the Trustees are assured that the issues Autism Hampshire faces are common among social care providers. Avenues has a wealth of skill and experience through its senior leadership teams, executive management team and its Trustees that enables the organisation to successfully navigate these challenges with agility as the Group has in the past. To this end, Trustees are confident of Autism Hampshire's success into the future and to meet its debts as they fall due for a period of at least 12 months from the date of approval of these accounts and therefore have no material uncertainty over its going concern.

c) Group financial statements

Autism Hampshire had one wholly owned subsidiary company – Hampshire Autistic Services Ltd, which has now been dissolved.

d) Fund accounting

Unrestricted funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or which have been raised by the charity for specific purposes.

e) Incoming resources

All incoming resources are recognised when Autism Hampshire has entitlement to the funds, any performance related conditions attached to the item(s) of income has been met, it is probable that the income will be received, and the amount can be measured reliably. The exception being where grants receivable must be applied to future periods of expenditure or are contingent on future requirements being fulfilled. Performance related income invoiced in advance of the charity is deferred in the accounts until such time as the contract is fulfilled. Grants of a general nature have been included within donations and legacies whilst those performance-related grants that specify conditions have been included within charitable activities.

Donations are recognised in the SOFA when receivable. Donations are analysed between restricted donations, which may only be applied for a specific purpose, and unrestricted donations, which may be applied for any suitable purpose. Donated services and facilities are included at the value to the charitable company where this can be quantified and reliably measured.

Income from charitable activities comprises fees receivable in respect of core services provided by the organisation. Where fees are set at an annual rate and then billed to the

AUTISM HAMPSHIRE

Notes to the Financial Statements

relevant authorities in stages throughout the year, income has been brought into the statement of financial activities on the basis of a strict time apportionment over twelve months.

Income from other trading activities includes lottery income administered by a third party and disclosed net of prize money, fees and commission, and shop income.

f) Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to transfer resources. All costs have been directly attributed to one of the functional categories of resources in the SOFA.

The cost of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities comprises those costs incurred in delivering the core services of the organisation.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, facilities, personnel, IT and governance costs which support the charity's activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 9.

h) Pension scheme

The charity operates a defined contribution personal pension scheme which is available to all qualifying employees. The cost recognised in the accounts is equal to the contributions payable to the scheme in the accounting period. These pension costs are allocated across the relevant resources expended categories of the Statement of Financial Activities.

Autism Hampshire also participates in a defined benefit pension scheme for certain staff who have transferred to the charity under Transfer of Undertakings (Protection of Employment) (TUPE) regulations. This scheme is operated by the NHS and is unfunded. Contributions to this scheme, as advised by the scheme administrator, are charged to the Statement of Financial Activities as they fall due. The charity is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent basis and therefore as required by Section 28 of FRS102 accounts for its share as if it is a defined contribution scheme.

i) Tangible fixed assets and depreciation

It is the policy to capitalise all single fixed assets costing over £500 or where grouped together when assets are considered to be of a portable or desirable nature.

Freehold land is not depreciated.

Depreciation is provided on a straight-line basis for the following classes of assets:

Asset category

Buildings	2 – 2½%
Equipment	15 – 25%

AUTISM HAMPSHIRE

Notes to the Financial Statements

Motor Vehicles 20%

j) Value added tax

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

k) Operating lease rentals

Rentals payable under operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA over the period in which the cost is incurred.

l) Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. The measurement basis used for these instruments is detailed below.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank

Cash at bank and in hand includes cash held on deposit or in a current account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Non-current assets held for sale

Assets held for sale are classified as non-current assets when their carrying amount is expected to be recovered principally through a sale transaction rather than through continuing use. This classification is made only when the sale is highly probable, the asset is available for immediate sale in its present condition, and management is committed to a plan to sell within 12 months.

q) Legal status of the charity

Autism Hampshire is a company limited by guarantee and having no share capital. The liability of each member to contribute to the assets of the company is limited to £1. The charity has one wholly owned subsidiary (Hampshire Autistic Services Limited) which has not traded since incorporation.

AUTISM HAMPSHIRE

Notes to the Financial Statements

1. Income from donations, legacies and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024-25 £	Total Funds 2023-24 £
Donations	42,201	6,416	48,617	48,351
Grants	0	98,540	98,540	106,972
Memberships	158	0	158	80
Total	42,359	104,956	147,315	155,403

2. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024-25 £	Total Funds 2023-24 £
<i>Adult Services</i>				
Commissioned packages of support	6,347,082	0	6,347,082	6,004,438
Grants	0	0	0	6
Rental income	15,960	0	15,960	15,964
Total	6,363,042	0	6,363,042	6,020,408
<i>Community Partnerships</i>				
Commissioned packages of support	308,833	0	308,833	322,480
Contracts	203,115	0	203,115	41,635
Total	511,948	0	511,948	364,115
Total	6,874,990	0	6,874,990	6,384,523

Rental income consists of rent payable by a housing association at a property used for Supported Living in Bitterne, Southampton.

3. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024-25 £	Total Funds 2023-24 £
Fundraising events	6,236	0	6,236	16,582
Trading operations	110,736	0	110,736	121,068
Lottery	893	0	893	717
Total	117,865	0	117,865	138,367

4. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024-25 £	Total Funds 2023-24 £
Bank interest	3,520	0	3,520	11,602
Total	3,520	0	3,520	11,602

AUTISM HAMPSHIRE

Notes to the Financial Statements

5. Cost of generating funds

	Direct staff costs	Other direct costs	Regional support costs	Group support costs	Governance	Total 2024-25	Total 2023-24
	£	£	£	£	£	£	£
Fundraising costs	12,263	29,655	3,707	7,706	76	53,407	43,407
Trading operations	44,226	36,639	7,152	14,865	146	103,028	101,460
Total	56,489	66,294	10,859	22,571	222	156,435	144,867

6. Expenditure on charitable activities

	Direct staff costs	Other direct costs	Regional support costs	Group support costs	Governance	Total 2024-25	Total 2023-24
	£	£	£	£	£	£	£
Regulated Services	4,380,230	618,879	442,142	918,949	9,023	6,369,223	6,644,697
Community Partnerships	366,483	138,409	44,655	92,810	911	643,268	678,859
Total	4,746,713	757,288	486,797	1,011,759	9,934	7,012,491	7,323,556

7. Group support costs and Governance

	Group Support	Governance	Total 2024-25
	£	£	£
EMT and Governance	233,284		233,284
Group Finance	353,306	10,156	363,462
Group Human Resources	209,491		209,491
Group Office Management	152,491		152,491
Group Practice Development and Assurance	85,759		85,759
Total	1,034,331	10,156	1,044,487

Governance includes costs of external audit. Support costs have been allocated based on time spent working on the activity.

AUTISM HAMPSHIRE

Notes to the Financial Statements

8. Net income/(expenditure) for the year is stated after charging:

	Total 2024-25	Total 2023-24
	£	£
Depreciation	37,401	55,605
Auditor's remuneration:		
Current fees - RSM	10,156	25,800
Operating leases:		
Land and buildings	61,988	71,441
Other	4,592	1,048

9. Trustees Remuneration

The trustees of Avenues Group are the directors of the company. During the year, 9 (2024: 11) member(s) of the Avenues Group Board have been reimbursed for expenses £4.7k (2024: £4.6k).

J Land, Chief Executive, is also a Trustee of Avenues Group. During the 2024/25 financial year she received £167k (2024: £155k) in remuneration including £13k of pension contributions (2024: £14k) from The Avenues Trust Group in respect of her role as Chief Executive. No remuneration or pension contributions were paid in relation to her role as a trustee (2024: none).

N Ford, Group Director of Finance, is also a Trustee of Avenues Group. During the 2024/25 financial year she received £130k (2024: £117k) in remuneration including £9k of pension contributions (2024: £9k) from The Avenues Trust Group in respect of her role as Group Finance Director. No remuneration or pension contributions were paid in relation to her role as a trustee (2024: none).

The Directors of the Charity are remunerated by the Avenues Trust Group only to the extent permitted by the Charity's Articles of Association. A further payment was made in the year of £6.7k (2024: £6.4k) which is a collective premium to cover Trustees Liability insurance (including £0.7k relating to Autism Hampshire ex-Trustees; 2024 £0.7k).

No other Trustees received remuneration or pension contributions in the current or preceding period.

AUTISM HAMPSHIRE

Notes to the Financial Statements

10. Staff costs and key management personnel

The Directors of the company are remunerated by Avenues Group and therefore not included in the disclosure below.

The number of staff employees whose emoluments exceeded £60k were:

	2025	2024
£60k - £70k	1	1

The average number of persons employed by the charity during the year, analysed by category was as follows:

	2024-25	2023-24
Direct charitable	214	238
Fundraising and publicity	4	4
Management and administration	0	20
	218	262

The aggregate payroll costs of the above persons were as follows:

	2024-25	2023-24
	£	£
Salaries and wages	4,790,588	5,234,450
Social security costs	383,713	463,604
Pension costs	121,911	129,672
	5,296,212	5,827,726

Total Agency Costs	128,616	649,720
--------------------	---------	---------

In 2024/25 agency costs represent the premium over employed staff costs (in line with Group reporting). The 2023/24 comparable value would have been £195,987.

The key management personnel of Autism Hampshire comprise the trustees including: the Group Chief Executive, Group Director of Operations, Group Director of Finance, Group Director of People and Organisational Development, Group Director of Business Development, Group Director of Housing and Development and the Regional Director (shared with Avenues South). The Autism Hampshire share of these costs along with the cost of the Regional Director (proportion) are shown below:

	2025
	£
Salaries and wages	122,206
Social security costs	15,815
Pension costs	10,899
	148,920

AUTISM HAMPSHIRE

Notes to the Financial Statements

11. Tangible Fixed Assets

	Freehold Land and Buildings	Equipment, F&F	Motor vehicles	Assets Held for Sale	Total
	£	£	£	£	£
Cost					
At 1 April 2024	969,250	173,267	57,715	0	1,200,232
Transfer from Fixed Assets	(537,728)	0	0	537,728	0
Additions	0	2,546	0	0	2,546
Disposals	0	0	(16,865)	0	(16,865)
At 31 March 2025	431,522	175,813	40,850	537,728	1,185,913
Depreciation					
At 1 April 2024	273,041	138,126	53,875	0	465,042
Transfer from Fixed Assets	(146,192)	0	0	146,192	0
Provided in the year	14,502	21,720	1,179	0	37,401
Eliminated on disposal	0	0	(14,204)	0	(14,204)
At 31 March 2025	141,351	159,846	40,850	146,192	488,239
Net book value					
At 31 March 2025	290,171	15,967	0	391,536	697,674
At 31 March 2024	696,209	35,141	3,840	0	735,190

Land not depreciated has a value of £251,273.

Assets held for sale

		2025
		£
Net book value of assets held for sale	Freehold Property	391,536

Assets held for sale are presented separately in the statement of financial position. Sold on the 23 July 2025 for £539,740.

12. Debtors

	2025	2024
	£	£
Due within one year:		
Trade debtors	529,612	636,351
Intercompany	475,211	705,000
Other debtors	465	785
Prepayments and accrued income	128,978	99,757
	<u>1,134,266</u>	<u>1,441,893</u>
Due after one year:		
Other debtors	10,700	10,700
Total	<u><u>1,144,966</u></u>	<u><u>1,452,593</u></u>

AMSL subcontracts care and support to Autism Hampshire who charges AMSL through intra-group invoices. Cash is transferred to the parent undertaking who pays suppliers and salaries on behalf of Autism Hampshire. Avenues Trust Group manages the cash on behalf of the

AUTISM HAMPSHIRE

Notes to the Financial Statements

group under a group cash pooling arrangement. These transactions mean there are balances due from AMSL and to the parent undertaking at the year end. Across the group these balances net off.

13. Creditors falling due within one year

	2025	2024
	£	£
Trade creditors	85,488	76,814
Intercompany	21,848	
Other creditors	35,229	61,797
Taxation and social security	122,324	152,530
Accruals	130,635	183,606
Deferred income	2,687	67,418
	<u>398,211</u>	<u>542,165</u>

Movements in deferred income:

	2025	2024
	£	£
Deferred income at the beginning of the year	67,418	18,708
Income recognised in the year	(67,418)	(18,708)
Income deferred in the current year	2,687	67,418
Income deferred at the year end	<u>2,687</u>	<u>67,418</u>

Deferred income comprised contract fee income which relates to services that will be provided in future periods.

AUTISM HAMPSHIRE

Notes to the Financial Statements

14. Movement in funds

		Balance 1 April 2024	Incoming resources	Transfers	Resources expended	Balance 31 March 2025
		£	£	£	£	£
Restricted Funds						
John Lewis Gardening Fund	1	222	0	0	0	222
Serendipity National Lottery Community Fund	2	22,560	68,752	46	91,358	0
Serendipity - The Baily Thomas Charitable Fund	3	0	10,000	0	10,000	0
Childwick Trust	4	9,163	0	0	9,163	0
HIWCF	5	3,961	0	0	3,961	0
Caring Communities Grant	6	689	0	0	689	0
Spectra Application	7	9,516	0	0	0	9,516
Solent Employment Project	8	(2,031)	0	0	(2,031)	0
IAG	9	1,385	0	0	1,385	0
Get Going Again	10	623	0	0	623	0
Barratt Foundation	11	1,500	0	0	367	1,133
Percy Bilton Charity	12	(1)	0	0	(1)	0
Southampton Charitable Trust	13	0	660	0	660	0
Baker Mill	14	0	1,500	0	1,500	0
Chalk Cliff Trust	15	0	4,939	0	0	4,939
EHDC Supporting Communities Fund	16	0	9,545	0	9,545	0
Ford Britain Trust	17	0	2,560	(46)	250	2,264
Souter	18	0	2,000	0	2,000	0
Virgin Unite	19	0	5,000	0	5,000	0
Total restricted funds		47,587	104,956	0	134,469	18,074
Unrestricted funds						
General unrestricted		1,647,420	7,041,531	0	7,034,457	1,654,494
Total Unrestricted funds		1,647,420	7,041,531	0	7,034,457	1,654,494
Total funds		1,695,007	7,146,487	0	7,168,926	1,672,568

- 1 A grant from John Lewis to purchase gardening equipment for use at supported living services.
- 2 A grant from the National Lottery Community Fund to support the development and operation of Serendipity social groups across Hampshire. This fund has now been fully utilised.
- 3 A grant from the Baily Thomas Charitable Fund to support the development and operation of Serendipity social groups across Hampshire. This fund has now been fully utilised.
- 4 A grant from the Childwick Trust to deliver Southampton Mental Health and Wellbeing workshops and drama groups. This fund has now been fully utilised.
- 5 A grant from Hampshire & Isle of Wight Community Foundation (HIWCF) to provide mental health workshops. This fund has now been fully utilised.
- 6 Caring Communities Grant – Southampton City Council grant towards the costs of 12 trial sports sessions that focus on a range of sports and physical activities for adults on the autistic spectrum. This fund has now been fully utilised.
- 7 Net proceeds of a fundraising event towards the development of technology to support people on the autism spectrum.

AUTISM HAMPSHIRE

Notes to the Financial Statements

- 8 Grant from the European Social Fund for an employment project for which Autism Hampshire is partnering with Southampton City Council. This fund has now been fully utilised.
- 9 A donation towards the work of the Information, Advice and Guidance team. This fund has now been fully utilised.
- 10 A grant from Hampshire County Council towards a project aimed at improving access to healthcare services. This fund has now been fully utilised.
- 11 A donation from Barratt Foundation towards property alterations to improve the home environment for the people we support.
- 12 A donation from Percy Bilton Charity towards the purchase of a range of sensory items for a Resource Lending Library. This fund has now been fully utilised.
- 13 A donation from the Southampton Charitable Trust towards activities and equipment for people we support in the Southampton area. This fund has now been fully utilised.
- 14 Baker Mill - Totton Serendipity Group- Previously known as the Peter Barker-Mill Memorial Charity, the Foundation makes donations to local charities, schools, organisations and individuals needing support, primarily in southwest Hampshire. This fund has now been fully utilised.
- 15 Chalk Cliff Trust - Serendipity Wellbeing Choir for Adults in Hampshire - The Chalk Cliff Trust is a foundation set up to provide grants and donations to charities, action groups and benevolent organisations predominantly in the East Sussex area involved in activities for people with learning difficulties or disabilities.
- 16 EHDC Supporting Communities Fund - Bordon Serendipity Group - grant from the East Hants District Council Supporting Communities Fund which was set up to support local community groups and organisations in the district. This fund has now been fully utilised.
- 17 Ford Britain Trust - Southampton Art Group - grant from Ford Britain Trust who pay special attention to projects focusing on education, environment, children, the disabled, youth activities and projects that provide clear benefits to the local communities close to their UK locations.
- 18 Souter Charitable Trust - Life Skills Through Drama group held at MAST Mayflower, Southampton - The Souter Charitable Trust support projects engaged in the relief of human suffering in all aspects in the UK and overseas. This fund has now been fully utilised.
- 19 Virgin Unite - Serendipity Community Groups - award grants for the relief of those in need by reason of youth, ill-health, disability, financial hardship or other disadvantage. This fund has now been fully utilised.

AUTISM HAMPSHIRE

Notes to the Financial Statements

Previous Year		Balance 1 April 2023	Incoming resources	Resources expended	Transfers	Balance 31 March 2024
		£	£	£	£	£
Restricted funds						
John Lewis Gardening Fund	1	222	0	0	0	222
Serendipity National Lottery Community Fund	2	24,428	85,843	87,711	0	22,560
Serendipity - The Baily Thomas Charitable Fund	3	15,000	0	15,000	0	0
Childwick Trust	4	0	10,000	837	0	9,163
HIWCF	5	0	4,798	837	0	3,961
Caring Communities Grant	6	689	0	0	0	689
Spectra Application	7	12,572	0	3,057	0	9,515
Solent Employment Project	8	0	4,358	6,389	0	-2,031
IAG	9	0	1,500	115	0	1,385
Get Going Again	10	59,098	0	58,475	0	623
Barratt Foundation	11	0	1,500	0	0	1,500
Percy Bilton Charity	12	0	2,442	2,443	0	(1)
Southampton Charitable Trust	13	0	630	630	0	0
Total restricted funds		129,052	111,071	192,537	0	47,586
Unrestricted funds						
General unrestricted		2,061,095	6,862,212	7,275,886	0	1,647,421
Total Unrestricted funds		2,061,095	6,862,212	7,275,886	0	1,647,421
Total funds		2,190,147	6,973,283	7,468,423	0	1,695,007

- 1 A grant from John Lewis to purchase gardening equipment for use at supported living services.
- 2 A grant from the National Lottery Community Fund to support the development and operation of Serendipity social groups across Hampshire.
- 3 A grant from the Baily Thomas Charitable Fund to support the development and operation of Serendipity social groups across Hampshire.
- 4 A grant from the Childwick Trust to deliver Southampton Mental Health and Wellbeing workshops and drama groups.
- 5 A grant from Hampshire & Isle of Wight Community Foundation (HIWCF) to provide mental health workshops.
- 6 Caring Communities Grant – Southampton City Council grant towards the costs of 12 trial sports sessions that focus on a range of sports and physical activities for adults on the autistic spectrum.
- 7 Net proceeds of a fundraising event towards the development of technology to support people on the autism spectrum.
- 8 Grant from the European Social Fund for an employment project for which Autism Hampshire is partnering with Southampton City Council.
- 9 A donation towards the work of the Information, Advice and Guidance team.
- 10 A grant from Hampshire County Council towards a project aimed at improving access to healthcare services.

AUTISM HAMPSHIRE

Notes to the Financial Statements

- 11 A donation from Barratt Foundation towards property alterations to improve the home environment for the people we support.
- 12 A donation from Percy Bilton Charity towards the purchase of a range of sensory items for a Resource Lending Library.
- 13 A donation from the Southampton Charitable Trust towards activities and equipment for people we support in the Southampton area.

15. Analysis of assets and liabilities between funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Fixed assets	306,138	0	306,138
Current assets	1,735,867	18,074	1,753,941
Long term assets	10,700	0	10,700
Current liabilities	(398,211)	0	(398,211)
Total	1,654,494	18,074	1,672,568

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Fixed assets	735,190	0	735,190
Current assets	1,443,696	47,586	1,491,282
Long-term assets	10,700	0	10,700
Current liabilities	(542,165)	0	(542,165)
Total	1,647,421	47,586	1,695,007

16. Operating Leases

Total commitments under non cancellable operating leases are as follows:

	Land and Buildings		Other	
	2025 £	2024 £	2025 £	2024 £
Due within 1 year	41,780	51,356	120	4,841
Within 2-5 years	167,120	0	0	117
In over 5 years	136,932	0	0	0
	345,832	51,356	120	4,958

AUTISM HAMPSHIRE

Notes to the Financial Statements

17. Rental Income

Aggregate rental income from operating leases was as follows:

	2024-25	2023-24
	£	£
Letting of owned premises	15,960	15,964
Total	15,960	15,964

18. Related parties

As a member of the Avenues Trust Group, Autism Hampshire uses central services to carry out its operations. The group makes a charge for these central costs based on a blended ratio of group costs. In addition, Avenues Group acts as the central banker for Avenues London, paying salary costs and creditors and receiving cash from customers. There were no write offs during the year.

	2025	2024
Balance owed at 1 April 2024	705,000	0
Payments	(266,480)	0
Receipts	30,792	0
Payroll	129,938	0
Transfers	888,444	250,000
Integration Transfer	0	455,000
Recharge of head office costs	(1,034,330)	0
Balance at 31 March 2025	453,364	705,000

There were no other related party transactions for the year ended 31 March 2025 (2023-24: nil).

19. Investment policy and position statement

The banking activities for Autism Hampshire are overseen by The Avenues Trust Group and cash is managed in a pooling arrangement.

20. Pension Obligations

Autism Hampshire operates a defined contribution personal pension scheme which is available to all qualifying staff. The charity contributes a minimum of 3% of the employee's salary into the scheme subject to a minimum 5% contribution from the employee.

The charity also participates in a defined benefit pension scheme which is operated by the NHS and is unfunded. Contributions to this scheme, as advised by the scheme administrator, are charged to the Statement of Financial Activities as they fall due. The charity contributes 14.38% of pensionable earnings to this scheme.

AUTISM HAMPSHIRE

Notes to the Financial Statements

The cost of the pensions schemes in year was £121,911 (2023-24: £129,672)

Pension balances owed as at 31 March 2025 are £28,559 (31 March 2024: £37,425)

21. Ultimate parent undertaking

The charity is consolidated into its ultimate parent undertaking, The Avenues Group, a charitable company (charity number 1130473, company number 03804617), limited by guarantee, incorporated in the UK. Autism Hampshire became part of The Avenues Group on 1 November 2023. The consolidated financial statements of The Avenues Trust Group can be obtained by writing to The Avenues Trust Group, River House, 1 Maidstone Road, Sidcup, Kent, DA14 5TA.

The principal activity of The Avenues Trust Group is the provision of professional, high quality, not-for-profit support services to people with complex or challenging needs. The Parent exercises control through the power of appointment and removal of Trustees on subsidiary Boards.