

autism.west midlands

Report and Financial Statements

Year ended 31 March 2021

Charity number: 517077

Company number: 1953344

Consolidated Financial Statements

Year ended 31 March 2021

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Charity Reference and Administrative Details

Year ended 31 March 2021

Charity registration number: 517077

Company registration number: 1953344

Board of Trustees

Philip Jordan #~ (Chair)

Gurdip Singh #

John Drozd #~

Glenys Jones

Ashok Roy

Joy Taylor #~

Ian Fellows #

Member of the Finance Committee

~ Member of Senior Staff Remuneration Committee

Senior Management

Chief Executive Officer

Philip Middlewood

Director of Finance and Resources (Deputy CEO and Company Secretary)

Jason Johnson

Operation Director

Carole Knowles

Head of HR and People Development

Serena Sanghera

Registered Office

Imperial Court, 10 Sovereign Road, Kings Norton Business Centre, Kings Norton, Birmingham, B30 3ES

Auditors

Haines Watts Birmingham LLP, 5 - 6 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE

Solicitors

Bates Wells London LLP, 10 Queen Street Place, London EC4R 1BE

Bankers

Barclays Bank plc, 15 Colmore Row, Birmingham, B3 2BH

The Co-operative Bank plc, 118/120 Colmore Row, Birmingham, B3 3BA

Introduction by the Chief Executive

The past year has been extraordinarily challenging for everyone working in health and social care. The intensity of working throughout this period cannot be understated, from the enormous challenges of trying to source our own PPE at the beginning of the pandemic to supporting our staff, managers and the people we support through Covid 19 outbreaks in some of our homes.

What we have seen is the incredible efforts of our support staff in the face of some of the most worrying and fear inducing situations, especially early on when so little was understood about the virus and the risks posed to everyone. Staff were nothing short of amazing in their sense of duty and care to everyone that we support, putting their own health potentially in harm's way to ensure that our vulnerable residents and people we support were kept safe and well.

I doubt any of us will forget this last year, with everyone having been put through an experience they hope they will never have to experience again. It was with sadness that we lost Stephen Altoft who succumbed to Covid 19 at the very early stages of the pandemic. Stephen had lived at his home with us in Birmingham for over 30 years and it was a huge loss to his family, staff and other residents alike when he passed away in hospital in April 2020.

The senior team and managers all worked together to make sure we did everything to keep people as safe as possible, and if anything good has come out of this experience it is one of pulling the entire organisation together, reminding us all why we are doing what we do. The way we now operate and provide our support to people has changed in so many ways, from wearing masks and face shields and regular testing to reducing and risk assessing every day activities that would have been normal and with little thought prior to the pandemic. The people we support have adapted remarkably well, coping with huge restrictions on their daily living like so many of us.

The relatives and friends of the people we support have also been incredibly understanding and responsive, themselves coping with huge upheaval to how and when they can see their loved ones.

I thank each and every person that worked at our wonderful charity during this period – social care and community support is often forgotten but has shown an incredible spirit during this crisis and I for one am thankful to have been working alongside such dedicated and inspiring people as I do at Autism West Midlands.

Phil Middlewood
Chief Executive

Trustees' Annual Report (including Directors Report and Strategic Report)

Year ended 31 March 2021

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective from 1 January 2019).

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charitable law. The trustees who have served during the year and since the year end can be seen on page 1 in the 'Charity Reference and Administrative Details'.

Objectives and activities

The objectives of the charity are for the public benefit to promote, maintain, improve and advance the education, development, health and welfare of autistic people and/or other related conditions.

To further the objectives we:

- Provide care homes, supported living and community based outreach for adults;
- Provide facilities, services and resources of all kinds including education, health, housing, employment, welfare and care, information, advice and other support services;
- Provide information, guidance, advice, training and support to families and carers;
- Provide information, guidance, advice, training and support to professionals working with autistic people;
- Alone, or with other organisations, seek to influence public opinion and make representations to and seek to influence governmental and other bodies and institutions regarding the reform, development and implementation of appropriate policies, legislation and regulations provided that all such activities shall be confined to those which an English and Welsh charity may properly undertake.

Our mission statement is:

To provide specialist support and advice to autistic people of all ages and their families, living in the West Midlands, enabling them to reach their full potential.

Our Values are:

- **We are passionate and committed** – doing the best we can for people and families
- **We are supportive** – making sure we look after one another, and respect others' views
- **We are creative and flexible** – finding the best solutions, innovating and embracing change
- **We are fair, transparent and open** – in all that we deal with and each other
- **We are specialists** - we understand autistic people and their families and put this understanding into practice.

Trustees' Annual Report (including Directors Report and Strategic Report)

Year ended 31 March 2021

Fundraising Practices

The small fundraising/marketing department help coordinate activities of our supporters and organise fundraising events. The charity does not use any professional fundraisers or commercial participators to carry out any fundraising activities.

We have followed the code of fundraising practice and have subscribed to the Fundraising Regulator's voluntary registration system.

All marketing is undertaken by the fundraising/marketing department to ensure that it is not unreasonably intrusive or persistent. Any direct marketing materials sent contain instructions to recipients about how someone can remove themselves from or limit further communication with the charity.

Public Benefit Statement

All of our charitable objectives promote the education, welfare and care of people with autism and those that care for them. These activities are undertaken to further the charitable purposes for the public benefit. The Trustees are confident that the charitable aims satisfy the principles of public benefit as defined in the Charities Act 2006.

The main activities of the Charity are:

- **Residential care and supported living – we operate six residential services across the West Midlands which provide residential care to 53 adults with autism. Three are in Birmingham, two in Solihull and one in Droitwich. We deliver community supported living and outreach across the Birmingham, Solihull and Sandwell areas and within Worcestershire and Shropshire to around 40 people in total.**
- **Community services – our range of support services includes: information resources and strategies, autism awareness sessions, family training, sibling workshops, parent support groups, family activities and events. Our employment and personal development service, Aspire, has over 15 years' experience of supporting autistic adults in employment, education and personal development.**

We remain the principal autism charity in the West Midlands and continue to provide specialist advice and support to people with autism and their families through a wide range of services.

Strategic Report

Achievement and performance

The Charity's 3 year strategy was launched just as the pandemic took hold of the UK. This inevitably meant that many of the specific objectives and targets were deprioritised as we understood and responded to the gravity of the situation.

As we move the next stage of the pandemic in the UK, our attention will turn again to some of the longer term aims and goals of our strategy, whilst continuing to prioritise safety and wellbeing of the people we support and our staff.

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2021

Achievement and performance (continued)

The five overall strategic goals are:

- Deliver outstanding specialist support for adults within our registered services, to enable people to live fulfilling lives
- Have a happy well trained, well supported and motivated workforce
- Develop transition pathways to support people through different stages in life
- Support children, families and adults that do not access statutory services to access support within their local community to build resilience, confidence and skills to actively participate in society
- Maintain financial strength through prudent resource management, sustainable growth and recognition by commissioners of the value our specialist support provision

Achievement and performance (continued)

For our community services, which includes family support, the year of Covid provided opportunities for us to secure funding from emergency Covid response funds, enabling us to meet the needs of more autistic children and their families. This was on top of being able to flexibly deliver our existing programmes. This is highlighted as follows:

Family Services

- West Midlands wide - we established a successful partnership with Barnardo's, (See, Hear, Respond service), supporting vulnerable children and young people during Covid-19. We received £40k funding in phase 1 July – December and £24k in phase 2 January – March
- Birmingham - we were successful in securing £10k from Birmingham's Covid-19 emergency fund which enabled us to fund the helpline and advice appointments for Birmingham families
- Birmingham - we were successful in securing £10k from The National Lottery Covid response fund which supported the helpline and group support for Birmingham families
- Solihull (Solar) – our service saw increased demand during the year which has continued. We have recently heard the Trust have set aside an additional funding for us (Covid response funding) for this year to cope with the increasing demand for our service.
- Sandwell - contract extended for 2021-22
- Birmingham – we transferred delivery to online for our workshops for teenagers (Teens Autism Confident). This is funded by the Department of Health and Social Care (Health and Wellbeing Fund) and Birmingham CCG (2019-22)
- Birmingham and Solihull Mental Health Trust (BSOL) commissioned us to provide online autism awareness training for their staff, delivered January – April
- Herefordshire and Worcestershire CCG commissioned us to provide online parent training on autism and anxiety, a number of dates to be delivered across 2021-22

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2021

Aspire

- Birmingham - our adults IAG service funded by Birmingham City Council continued online. The council have announced that contract (due to end in Oct 2021) will be extended.
- Birmingham Autism Confident (adult workshops) contract extension was secured for a further year and scope extended to cover people living in Solihull.
- Sandwell and Solihull Adult support groups continue on a rolling basis.
- Walsall Befriending is due to be recommissioned in 2021

Shropshire

- Shropshire Council Children and Family's contract was extended for a further two years (to 2023) with possibility for 2 further annual extensions.
- Shropshire council short breaks contract (teens summer programme) was secured for another year.
- Telford Hub – our subcontract to Telford and Wrekin CVS was extended for 2021-22
- Shropshire Outreach – during the pandemic the number of people supported to access their local community by our Shropshire team reduced as people isolated at home with their families; staff were redeployed into other AWM services. Since the end of the year support is back in place and referrals are growing.

Additional achievements include:

- Managed to keep the majority of our care homes and supported living settings free from Covid outbreaks throughout the period of the pandemic.
- Introduced mental health awareness training for managers and staff in a number of our services
- Introduced specialist staff counselling support for those that provide face to face and helpline, family and adult guidance and advice
- Supported several people to move into our care homes all of whom have settled in well, coping with the changes immediately imposed during Covid.
- Successfully recruited and inducted 83 new staff members across AWM services during the pandemic
- Continue to see reductions in our staff turnover, reduced well below the sector average.
- Increased net current assets by £428,000
- Embedded and utilised new IT software for remote working for head office and management staff

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2021

Financial review

The financial performance during the year to 31 March 2021 reflects continued improvement for the fifth year despite the challenging operating environment.

Net income increased by £703,000 (10%) to £7,667,000 (2020: £6,964,000). The income has increased from the previous year due to the additional supported living service provided in Worcestershire and Government grants relating to the pandemic.

The resources expended during the year to 31 March 2021 were £7,272,000 (2020: £6,547,000) an increase of £725,000, which was due the new supported living services in Worcestershire and additional spend on providing a safe service during the pandemic. Other increases were due to continued cost pressures associated with the National Living Wage and inflationary increases.

At 31 March 2021, the Charity, as custodian trustee, held £660,772 on behalf of service users in individual separate accounts at the Co-operative and Barclays bank.

Capital expenditure during the year was £27,000 (2020: £120,000). The expenditure was mainly due to the replacement of budgeted fixtures and fittings and some unbudgeted spend on IT to provide communication between the people we support and their families during lockdown.

At the 31 March 2021 the charity held cash balances of £3,222,000 (2020: £1,737,000).

Reserves

The Trustees have adopted a reserves policy which they consider appropriate to ensure the continued ability of the Charity to meet its objectives. No changes were made to the reserves policy during the year. The charity has free reserves equivalent to three months of total unrestricted resources expended. At 31 March 2021 the charity's unrestricted reserves amounted to £3,556,000 (2020: £3,161,000). The unrestricted reserves are allocated to general reserves of £3,056,000 (2020: £3,161,000) and designated reserves, made during the year, of £500,000 (2020: Nil). The total general unrestricted funds excluding tangible fixed assets of £1,309,000 are £1,747,000 (2020: £1,819,000).

Designated reserves are held for the purposes of purchasing a base for our Community services and Head Office staff. We currently rent premises for this purpose, which is due to expire in 2024.

Financial Risk

The largest risk to be identified is how the current economic climate has and will continue to impact on the social care sector. This includes the income streams and cost pressures from statutory bodies and other external regulatory services. The risk is managed through the budgeting process which identifies where project shortfalls may arise giving rise to scenario analysis, allowing the senior management team and trustees to have good quality information to make informed decisions.

Future Plans

The Charity will continue its efforts to adapt to the new situation as the pandemic progresses. As the situation moves to a new normalised approach of living with the virus we start again to focus on the future rather than just managed the current crisis. The new strategic plan to 2023 remains current and focuses efforts on providing high quality support to adults, children and families. The five strategic goals of the strategy remain pertinent as:

1. Deliver outstanding specialist support for adults within our registered services, to enable people to live fulfilling lives
2. Have a happy well trained, well supported and motivated workforce
3. Develop transition pathways to support people through different stages in life
4. Support children, families and adults that do not access statutory services to access support within their local community to build resilience, confidence and skills to actively participate in society
5. Maintain financial strength through prudent resource management, sustainable growth and recognition by commissioners of the value our specialist support provision

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2021

Structure, Governance and Management

Governing Document

The Charity is a charitable company limited by guarantee and was set up on 7 October 1985. It is governed by a Memorandum and Articles of Association. Its objects are to improve the conditions of life for persons who experience mental or physical impairments or disorders in the region of the West Midlands, in particular persons who have Autistic Spectrum Disorders, whether or not these conditions are associated with other disabilities, during the whole of their lives including their care, welfare, treatment, education, family and social interests. In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

Appointment of Trustees

Details of Trustees are listed on page 1. The Board of Trustees may fill vacancies arising during the year by appointing Trustees themselves but any Trustee so appointed shall retain their office only until the next Annual General Meeting when they shall be eligible for re-election. Otherwise, Trustees shall be appointed at a General Meeting by the members of autism.west midlands. Any appointments are made with due regard to the broad range of relevant skills required by the Board of Trustees and the specialist skills and experience offered by the applicant Trustee. No Trustee reclaimed any expenses from the Charity during the year.

Trustee Induction and Training

Each Trustee undertakes induction training which comprises visits to each service, induction meetings with all senior staff and service leaders, being issued with corporate policies and procedures and mentoring by an existing Trustee during the induction period. Individual Trustee training is undertaken by Trustees on a needs basis.

Organisation

The governing body of the Charity is the Board of Trustees which may have up to 12 members. The Board currently has 7 members and has met four times during the year. The Chief Executive and the other members of the senior management team attend all Trustee meetings. The Chief Executive is empowered by the Trustees to manage the day to day operations of the charity. The Board of Trustees has established two committees; a Finance Committee to consider more detailed financial information and oversee the risk processes, and a Remuneration Committee for the consideration and setting of pay for the senior management team.

Related Parties

The Charity is the sole member of SPARC Autism. The Charity also owns 100% of the issued share capital in autism.west midlands (sales) Limited and Autism Central Limited both of which have not traded during the year to 31 March 2021.

Statement of Trustees' Responsibilities

The Charity Trustees (who are also the directors of autism.west midlands for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable company and the group and the incoming resources and application of resources, including the net income or expenditure, of the group for the period. In preparing those financial statements, the Board of Trustees is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2021

Structure, Governance and Management (continued)

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Risk and Internal Control

The Board of Trustees has overall responsibility for ensuring that the Charity has appropriate systems of controls, financial and otherwise. It is also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- an annual budget approved by the Board of Trustees;
- regular consideration by the Board of Trustees of financial results, forecasts, variances from budget and non-financial performance indicators;
- delegation of authority and segregation of duties;
- identification and management of risks.

The Board of Trustees has a formal risk management process to assess business risks and implement risk management strategies and this is managed by the Finance Committee. This involved identifying the types of risks the Charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks.

Employees and Volunteers

Autism West Midlands has a Senior Staff Remuneration Committee chaired by the Chair with two additional Trustees and is attended by the CEO. Each year it reviews the salaries of senior management which are benchmarked against the market sector along with the complexity of the role following consideration of the financial position of the charity.

The Charity's policy is to consult and discuss with employees, through the employee forum and at meetings, matters likely to affect employees' interest. Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

The charity recognises the significant contribution that our 5 volunteers bring to the work that Autism West Midlands does. Volunteers have been instrumental in supplementing paid outreach support workers in some of our service with adults or children with Autism. These include befriending, mentoring, administration and support groups. We are really grateful for their help and commitment in delivering our vital services.

Trustees' Annual Report (incorporating Strategic Report)

Year ended 31 March 2021

Structure, Governance and Management (continued)

Disabled persons

It is company policy to give full and fair consideration to applications for employment made by disabled persons, having regard to the particular abilities and aptitudes of each applicant and to the requirements of vacant posts available. Employees who become disabled in service are retained where possible either in their own or more suitable posts.

Disclosure of information to auditors

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

Auditors

During the year Michael Kay and Company Limited were taken over by Haines Watts Birmingham LLP. The trustees resolved to remain with Haines Watts Birmingham LLP during the year. In accordance with the company's articles a resolution proposing that Haines Watts Birmingham LLP be re-appointed as auditors of the company will be put to the Annual General Meeting.

This report was approved by the Board of Trustees on 28th September 2021.



Philip Jordan
Chair of Trustees

**AUDITORS' REPORT TO THE MEMBERS OF
autism.west midlands**

Opinion

We have audited the financial statements of autism.west midlands (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheets, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of affairs of the group and of the parent charitable company's affairs as at 31 March 2021, and of the group's 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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 group and parent 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 group's and parent 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.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the entity's activities, funders, suppliers and wider economy. The Trustees' view on the impact of COVID-19 is disclosed in the Report of the Trustees.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. 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.

**AUDITORS' REPORT TO THE MEMBERS OF
autism.west midlands (continued)**

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 7, the trustees 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 group's and the charitable parent 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 group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We obtained an understanding of the legal and regulatory framework applicable to both the group itself and the sector in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the trustees and other management. The most significant were identified as the Companies Act 2006, the Charities Act 2011 and Charities SORP (FRS102).

**AUDITORS' REPORT TO THE MEMBERS OF
autism.west midlands**

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

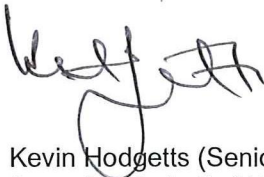
- making enquires of management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the design effectiveness of the controls in place to prevent and detect fraud;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Whilst our audit did not identify any significant matters relating to the detection of irregularities including fraud, and despite the audit being planned and conducted in accordance with ISAs (UK), there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity would likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of report

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



Kevin Hodgetts (Senior Statutory Auditor)
for and on behalf of Haines Watts Birmingham LLP
5-6 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE

28 September 2021

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
Including a consolidated Income and Expenditure Account
Year ended 31 March 2021

INCOMING RESOURCES	Notes	Unrestricted funds	Restricted funds	Total 2021	Total 2020
		£000	£000	£000	£000
Income					
Donations and legacies	2	52	-	52	78
Charitable activities	3	7,195	415	7610	6,882
Other trading activities	4	4	-	4	2
Investment income		1	-	1	2
Other Income	5	-	-	-	-
Total income		<u>7,252</u>	<u>415</u>	<u>7,667</u>	<u>6,964</u>
Expenditure on:					
Raising funds		(22)	-	(22)	(25)
Charitable activities	6	(6835)	(415)	(7,250)	(6,522)
Total Expenditure		<u>(6,857)</u>	<u>(415)</u>	<u>(7,272)</u>	<u>(6,547)</u>
Net income for the year	8	395	-	395	417
Other recognised gains and losses					
Revaluation of tangible fixed asset		-	-	-	-
Net movement in funds	17	395	-	395	417
Total funds brought forward	17	<u>3,161</u>	<u>2</u>	<u>3,163</u>	<u>2,746</u>
Total funds carried forward	17	<u><u>3,556</u></u>	<u><u>2</u></u>	<u><u>3,558</u></u>	<u><u>3,163</u></u>

All income and expenditure derive from continuing activities. The statement of financial activities includes all gains and losses recognised during the year.

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

The notes on pages 17 to 23 form part of these financial statements.

CONSOLIDATED CHARITY BALANCE SHEET

Year ended 31 March 2021

	Notes	Group		Company	
		2021	2020	2021	2020
		£000	£000	£000	£000
Fixed assets					
Tangible assets	13	1,309	1,342	1,309	1,342
Investments	14	-	-	-	-
		<u>1,309</u>	<u>1,342</u>	<u>1,309</u>	<u>1,342</u>
Current assets					
Debtors	15	474	1,163	447	1,145
Cash at bank and in hand		3,222	1,737	3,210	1,715
		<u>3,696</u>	<u>2,900</u>	<u>3,657</u>	<u>2,860</u>
Creditors: (amounts falling due within one year)	16	<u>(1,447)</u>	<u>(1,079)</u>	<u>(1,431)</u>	<u>(1,067)</u>
Net current assets		<u>2,249</u>	<u>1,821</u>	<u>2,226</u>	<u>1,793</u>
Total assets less current liabilities		<u>3,558</u>	<u>3,163</u>	<u>3,535</u>	<u>3,135</u>
Creditors: amounts falling due after more than one year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets		<u><u>3,558</u></u>	<u><u>3,163</u></u>	<u><u>3,535</u></u>	<u><u>3,135</u></u>
Charity Funds:					
Restricted income funds	17	2	2	2	2
Unrestricted funds – General	17	2,560	2,665	2,537	2,637
Unrestricted funds – Designated	17	500	-	500	-
Revaluation reserve	17	496	496	496	496
Total funds		<u><u>3,558</u></u>	<u><u>3,163</u></u>	<u><u>3,535</u></u>	<u><u>3,135</u></u>

The financial statements were approved and authorised for issue by the Board of Trustees on 28th September 2021.

Signed on behalf of the Board of Trustees


Philip Jordan
Chair of Trustees

The notes on pages 17 to 28 form part of these financial statements.
Company registration number: 1953344

STATEMENT OF CONSOLIDATED CASH FLOWS

Year ended 31 March 2021

	Note	2021		2020	
		£000	£000	£000	£000
Net cash inflow from operating activities	20	1,511		207	
Interest paid		-		-	
Net cash flow from operating activities			1,511		207
Cash flow from investing activities					
Interest received		1		2	
Receipts from sales of tangible fixed assets		-		-	
Payments to acquire tangible fixed assets		(27)		(120)	
Net cash outflow from investing activities			(26)		(118)
Cash flow from financing activities					
Repayment of long term loans		-		(75)	
Net Cash outflow from financing activities			-		(75)
Net increase in cash and Cash equivalents	21		1,485		14
Cash and Cash equivalents at the beginning of the year			1,737		1,723
Cash and Cash equivalents at the end of the year			3,222		1,737

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

1 Summary of significant accounting policies

a) General information and basis of preparation

Autism.west midlands is a company limited by guarantee in England. The liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the Company in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member. The address of the registered office is given in the charity information on page 1 of the financial statements. The nature of the charity's operations and principal activities are to promote, maintain, improve and advance the education, development, health and welfare of people with autism and/or other related conditions.

The Charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £000.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements consolidate the results of the Charity and its wholly owned subsidiary undertakings SPARC Autism, Autism Central Limited and autism.west midlands (sales) Limited on a line by line basis. No separate Statement of Financial Activities and income and expenditure account for the Charity has been prepared for the parent company as permitted by Section 408 of the Companies Act 2006.

b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

1 Summary of significant accounting policies (continued)

c) Income recognition

All incoming resources are recognised in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in the income at their fair value when their economic value is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included on the financial statements for volunteer time in line with the SORP (FRS102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt or if the costs to undertake such valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when received and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in the exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

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

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

1 Summary of significant accounting policies (continued)

d) Expenditure recognition

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

- Costs of raising funds include the cost of fundraising and the costs of commercial trading from the sale of autism merchandise.
- Expenditure on charitable activities includes residential care, supported living, community services and their associated direct and indirect support costs.
- Other expenditure represents those items not falling into the categories above.

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

e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in the support of expenditure on the objectives of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Overheads have been allocated on a basis of staff time.

Fund-raising cost are those incurred in seeking voluntary contributions and do not include the cost of disseminating information support of the charitable activities.

The analysis of these costs is included in note 7.

f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold buildings	2%
Long leasehold buildings	over the term of the lease
Motor vehicles	3 years
Fixtures, fittings & computer equipment	3 to 5 years

Freehold and leased properties are stated at deemed cost. The charity has taken advantage of the option provided by FRS102 to restate freehold and leasehold properties at deemed cost at 1st April 2015 being the fair value at the date of transition to SORP (FRS102). The basis for determining fair value is disclosed in more detail in note 13 to the accounts.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

1 Summary of significant accounting policies (continued)

g) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

Investments in subsidiaries are measured at cost less impairment.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with maturity of less than one year.

h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

i) Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

j) Impairment

Assets not measured at fair value are reviewed for any indication that the assets may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit and loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

k) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

l) Operating leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

m) Employee benefits and pensions

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for the service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

n) Tax

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

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

1 Summary of significant accounting policies (continued)

o) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The impact of COVID-19

In response to the COVID-19 pandemic, the trustees have further considered their cash flow projections to take into account the impact on the charity of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, and given the measures that could be undertaken to mitigate the current adverse conditions, together with the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the financial statements.

p) Judgements and key sources of estimation uncertainty

The trustees are required to make judgements, estimates and assumptions in application of the charity's accounting policies that have significant effect on the amounts recognised in the financial statements. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

2 Income from donations and legacies

	2021 £000	2020 £000
Gifts	44	76
Charitable Trusts	8	2
	<u>52</u>	<u>78</u>

Income from donations and legacies was £52,000 (2020: £78,000) of which nil (2020: £2,000) was attributable to restricted and £52,000 (2020: £76,000) was attributable to unrestricted.

3 Income from charitable activities

	Unrestricted Funds 2021 £000	Restricted Funds 2021 £000	Total 2021 £000	Total 2020 £000
Local Authorities	5,149	225	5,374	6,296
Health, Trusts and Users	2,046	190	2,236	586
	<u>7,195</u>	<u>415</u>	<u>7,610</u>	<u>6,882</u>

Income from charitable activities attributable to unrestricted funds was £7,195,000 (2020: £6,604,000) and restricted funds £415,000 (2020: £278,000).

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

4 Income from other trading activities

	Total 2021 £000	Total 2020 £000
Trading shop	4	2
Fundraising events	-	-
	<u>4</u>	<u>2</u>

All income from other trading activities for both 2020 and 2021 was unrestricted.

5 Other Income

	Total 2021 £000	Total 2020 £000
Other	-	-
	<u>-</u>	<u>-</u>

6 Analysis of expenditure on charitable activities

	Direct Costs £000	Support Costs £000	Total 2021 £000	Total 2020 £000
Autism Services	6,661	629	7,250	6,522

£6,835,000 (2020: £6,237,000) of the above costs were attributable to unrestricted funds and £415,000 (2020: £285,000) were attributable to restricted funds.

7 Allocation of support costs

	Raising Funds £000	Expenditure on Charitable activities Autism Services £000	Total £000
Management	3	322	325
HR	1	115	116
IT	-	29	29
Finance	1	156	157
Governance	-	7	7
	<u>5</u>	<u>629</u>	<u>634</u>

Governance costs comprise £7,000 audit fees (2020: £7,000).

Support costs are allocated to each of the activities based on staff time.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

8	Net Income for the year	2021	2020
		£000	£000
	This is stated after charging:		
	Auditors' remuneration (including expenses):		
	Audit fee	7	7
	Depreciation	60	49
	Operating lease rentals		
	- Land and Buildings	255	247
	- Vehicles and equipment	33	59
		<u> </u>	<u> </u>

9 Trustees' and key management personnel remuneration and expenses

The Charity Trustees neither received nor waived any remuneration from employment with the Charity or its subsidiaries in the year (2020: £nil). SPARC Autism, a subsidiary of autism.west midlands incurred no clinical fees which were payable to trustees in the course of normal charitable activities (2020: £10,280). No Charity Trustee received payment for professional or other services supplied to the charity.

The total amount of employee benefits received by key management personnel is £268,797 (2020: £186,724). Key management personnel comprises the Chief Executive Officer, Director of Finance and Resources, Directors of Operations (new post part way through the year 2019/20) and Head of HR and People Development (post elevated to key management personnel in 2020/21).

The trustees did not have any expenses reimbursed during the year (2020: £nil)

10	Staff costs and employee benefits	2021	2020
		£000	£000
	Wages and salaries	4,523	4,113
	Social Security costs	339	295
	Pension Costs	116	78
		<u> </u>	<u> </u>
		4,978	4,486
		<u> </u>	<u> </u>

The average monthly numbers of employees and full time equivalent (FTE) during the year was as follows:

	2021		2020	
	Number	FTE	Number	FTE
Raising funds	1	1	1	1
Resources employed on charitable activities	278	226	266	214
Governance	2	2	2	2
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	281	229	269	217
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

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

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

11 Related party transactions

SPARC Autism (company number 8414424) was formed in February 2013 to provide specialist adult autism diagnostic and assessment services for the West Midlands. SPARC Autism is a registered charity (charity number 1160495) limited by guarantee. SPARC Autism is currently working with four West Midlands Local Authorities and charges a standard fee for each assessment.

Two of the Trustees of autism.west midlands (Gurdip Singh and Dr Ashok Roy) are also Directors of SPARC Autism. SPARC Autism paid autism.west midlands £20,100 for administration and support costs. £16,868 was outstanding at the end of the year.

12 Corporation Taxation

The charity and its subsidiaries are exempt from tax on income and gains falling within section 505 of the taxes Act 1988 or section 252 of the Taxation of Chargeable Gain Act 1992 to the extent that these are applied to its charitable objectives.

13 Tangible fixed assets (Company and Group)

	Land and buildings	Motor vehicles	Furniture, fixtures and fittings	Total
Cost	£000	£000	£000	£000
At 1 April 2020	1,245	13	1,211	2,469
Additions for year	-	-	27	27
Disposals	-	-	-	-
At 31 March 2021	1,245	13	1,238	2,496
Depreciation				
At 1 April 2020	26	13	1,088	1,127
Charge for year	12	-	48	60
Elimination on disposal	-	-	-	-
At 31 March 2021	38	13	1,136	1,187
Net book value				
At 31 March 2021	1,207	-	102	1,309
At 31 March 2020	1,219	-	123	1,342

The closing net book value includes fixed assets used for direct charitable purposes in the sum of £1,309,000 (2020: £1,342,000).

Land and buildings at deemed cost is analysed as follows:

	2021	2020
	£000	£000
Freehold	245	245
Long leasehold	1,000	1,000
	1,245	1,245

On a historical cost basis freehold land and buildings would be included at £90,000 (2020: £90,000) and long leasehold land and buildings would be included at £659,000 (2020: £659,000).

Fair value of the freehold and long leasehold properties were appraised by firms of independent Chartered Surveyors, Gardiner Boffey Surveyors Limited – RICS and Jones Lang Lasalle, inc. – MRICS, respectively.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

14 Fixed asset investments

The investment represents 100 ordinary shares of £1 in autism.west midlands (sales) Limited (Company number: 04848679) and 1 ordinary share of £1 each in Autism Central Limited (Company number: 07346409). Both companies are wholly owned subsidiaries which have been dormant since incorporation.

15 Debtors: amounts falling due within one year

	Group		Company	
	2021 £000	2020 £000	2021 £000	2020 £000
Trade debtors	361	1,097	318	1,072
Amounts due from subsidiary undertakings	-	-	17	8
Prepayments and accrued income	113	66	112	65
Other debtors	-	-	-	-
	<u>474</u>	<u>1,163</u>	<u>447</u>	<u>1,145</u>

16 Creditors: amounts falling due within one year

	Group		Company	
	2021 £000	2020 £000	2021 £000	2020 £000
Trade Creditors	201	209	186	198
Other taxation and social security	-	70	-	70
Accruals and deferred income	951	548	950	547
Other Creditors	295	252	295	252
	<u>1,447</u>	<u>1,079</u>	<u>1,431</u>	<u>1,067</u>

Included in Accruals and deferred income is deferred income, for the Group and Company, as follows: Brought Forward £76,000, Released £43,000, Deferred in the year £376,000, Carried Forward £409,000. This relates to income received in advance of service delivery where performance related conditions have not been fulfilled at the year end.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

17 Total Funds

Unrestricted funds - Group

	2020 £000	Income £000	Expenditure £000	Transfer £000	2021 £000
General Funds	2,665	7,252	6,857	(500)	2,560
Designated Funds	-	-	-	500	500
Revaluation Reserve	496	-	-	-	496
	<u>3,161</u>	<u>7,252</u>	<u>6,857</u>	<u>-</u>	<u>3,556</u>

Restricted funds - Group

	Balance at 1 April 2020 £000	Income £000	Expenditure £000	Balance at 31 March 2021 £000
Birmingham and Solihull Mental Health Trust	-	16	(16)	-
Shropshire Council	-	105	(105)	-
Sandwell Borough Council	-	37	(37)	-
Solihull Primary Care Trust	-	6	(6)	-
Sandwell Primary Care Trust	-	11	(11)	-
Walsall County Council	-	43	(43)	-
Birmingham City Council	-	40	(40)	-
Telford and Wrekin CVS	-	18	(18)	-
Solihull mental Health Trust	-	65	(65)	-
Department of Health and Social Care	-	9	(9)	-
Department of Education	-	65	(65)	-
Screwfix Foundation	2	-	-	2
	<u>2</u>	<u>415</u>	<u>(415)</u>	<u>2</u>

The restricted funds represent income that may be expended only on the restricted uses described by the donor. More detail is given below in respect of the larger and new restricted funds that existed during the year.

Sandwell Borough Council – Family outreach worker for Sandwell to support families with children on the Autism Spectrum. Short breaks project in Sandwell for young people with Autism Spectrum Disorders.

Shropshire Council – Specialist activities for children and young people with Autism aged 0 – 18 years. Autism Development Co-ordinators delivering training and development support for children, parents, carers and professionals in Shropshire.

Walsall County Council – Befriending service for adults with autism in Walsall.

Birmingham City Council – Adult pre and post support in Birmingham

Solihull Trust – Autism specific family support for emotional health and wellbeing services and training for professionals

Department of Health and Social Care – Workshops for teenager in Birmingham

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

18 Analysis of group net assets by fund

	Revaluation Reserve £000	Unrestricted Income £000	Restricted Income £000	Total £000
Tangible assets	496	813	-	1,342
Current assets	-	3,694	2	2,900
Current liabilities	-	(1,447)	-	(1,079)
Long term liabilities	-	-	-	-
	<u>496</u>	<u>3,060</u>	<u>2</u>	<u>3,558</u>

19 Guarantees and other financial commitments

Operating leases – lessee

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021		2020	
	Land and buildings £000	Other £000	Land and buildings £000	Other £000
Expiring				
Within one year	-	-	45	1
In two to five years	626	37	330	46
In more than five years	2,716	-	2,970	6
	<u>3,342</u>	<u>37</u>	<u>3,345</u>	<u>53</u>

20 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021 £000	2020 £000
Net income for the reporting period (as per the statement of financial activities)	395	417
Adjustments for:		
Depreciation charges	60	49
Interest paid	(1)	(2)
Shirley loan forgiven	-	-
(Increase)/Decrease in debtors	689	(495)
Increase in creditors in one year	368	238
Net cash provided by operating activities	<u><u>1,511</u></u>	<u><u>207</u></u>

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 March 2021

21 Analysis of net funds/debt

	1 April 2020 £000	Cash flow £000	31 March 2020 £000
Net cash			
Total cash and cash equivalents	1,737	1,485	3,222
	<u>1,737</u>	<u>1,485</u>	<u>3,222</u>
Debt			
Debts falling due within one year	-	-	-
Debts falling due after more than one year	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net funds	<u>1,737</u>	<u>1,485</u>	<u>3,222</u>

22 Reconciliation of net cash flow to movement in net debt

	2021 £000	2020 £000
Increase in cash in the year	1,485	14
Cash outflow from decrease in debt	-	75
Movement in net debt for the year	<u>1,485</u>	<u>89</u>
Opening net cash	1,737	1,648
Closing net cash	<u>3,222</u>	<u>1,737</u>

23 Monies held as custodian

At 31 March 2021, the Charity, as custodian trustee, held £660,772 on behalf of service users in individual separate accounts at the Co-operative and Barclays bank.