

Registered number: 01953344
Charity number: 517077

AUTISM WEST MIDLANDS
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

AUTISM WEST MIDLANDS

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AUTISM WEST MIDLANDS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Phillip Jordan, Chair Gurdip Singh John Drozd Glenys Jones Ashok Roy Joy Taylor
Company registered number	01953344
Charity registered number	517077
Registered office	Imperial Court 10 Sovereign Road Kings Norton Business Centre Kings Norton Birmingham B30 3ES
Company secretary	Shabir Ladak (appointed 26 September 2023) Jason Johnson (resigned 31 August 2023)
Chief executive officer	Tom Harrison
Independent auditor	Cooper Parry Group Limited Statutory Auditor Cubo Birmingham Office 401, 3rd Floor Two Chamberlain Square Birmingham B3 3AX
Bankers	Barclays Bank plc 15 Colmore Row Birmingham B3 2BH The Co-operative Bank plc 118/120 Colmore Row Birmingham B3 3BA
Solicitors	Bates Wells London LLP 10 Queen Street Place London EC4R 1BE George Green LLP 195 High Street Cradley Heath West Midlands B64 5HW

AUTISM WEST MIDLANDS

INTRODUCTION BY THE CHIEF EXECUTIVE FOR THE YEAR ENDED 31 MARCH 2024

The Chief Executive Officer presents his statement for the year.

The 2023-24 financial year has been a busy one for the charity with us initiating some major changes to our portfolio of services. After a great deal of planning, we made the announcement in January 2024 that we were closing Gorse Farm, the large registered care home we operate in Solihull. The rationale for this extremely difficult decision was that the buildings were no longer fit for purpose and the service model was not really meeting today's expectations and standards for specialist support for autistic people with learning disabilities.

Whilst the decision understandably caused worry to those people affected, we worked closely with residents, families, staff and other stakeholders to ensure that the closure process was sensitively handled and that people had plenty of time to find suitable alternative care settings and support. At the time of writing, all the residents have now been successfully rehoused, either within other AWM settings or with other care providers. Without exception, all of residents now live in new homes that are smaller, provide better privacy and allow for more person-centred care and support.

We are now set to progress with an exciting redevelopment of the Gorse Farm site to provide 9 modern, well-designed, single person flats for autistic people with learning disabilities. Planning permission has been granted and we are in negotiation with the host local authority on the specification and funding arrangements for a new supported living service.

The general overall performance of the charity during the financial year has been positive despite the ongoing difficulties of operating within the social care and charity sectors. Central Government's inability to address the long-term funding challenges for adult social care has been exacerbated by the perilous financial position of numerous local authorities, exemplified by Birmingham City Council issuing a Section 114 notice during the year.

Whilst income largely held up during the year, we are mindful as a charity that future cuts to funding are now likely. However, the outturn for 2023-24 was boosted by the successful conclusion of negotiations with NHS funders regarding backdated fee uplifts. This provided an additional lump sum that helped the charity post a surplus of over £300k in our end of year accounts.

This was despite having to implement increases to National Living Wage that were not matched by fee uplifts and us having to invest to meet other mandatory obligations including the digitisation of care records and additional data protection and cyber security measures.

The ongoing staffing crisis in social care is still perhaps the most significant strategic risk we face as a charity with vacancy rates, turnover and the costs of using agency staff still being key concerns for the executive team. However, we committed extra resource to recruitment in January '24 and were able to report an improving picture in terms of the recruitment pipeline by the end of the year. We are also starting to benefit from the most stable management structure we have had for a number of years.

Other positives include the steady growth in our support offer to autistic people and their families through our Community Services team. All of our contracts that were due to expire during the year were renewed and we were also able to recruit new staff to help expand some of our projects including our helpline which took a record number of calls.

In summary, we have been brave enough to make some significant changes this year whilst also seeking to maintain the focus on, and develop the quality of our core services. Our plans for the forthcoming year will help refresh and revitalise the charity and allow us to raise our profile and reach in the support of autistic people and their families across the region.

Signed by:



.....78FA718DC6AE4E8.....
Tom Harrison
Chief Executive Officer

Date: 25 September 2024

AUTISM WEST MIDLANDS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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

Particulars of the Trustees report

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

AUTISM WEST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Particulars of the Trustees report (continued)

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 2011, section 4.

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 51 autistic adults who may also have learning disabilities. Three are in Birmingham, two in Solihull and one in Droitwich. We did however, start the closure process for one of the Solihull homes (Gorse Farm) towards the end of the year. 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. We provide pre and post diagnostic support across several areas including Birmingham, Solihull, Shropshire, Herefordshire and Worcestershire.

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.

AUTISM WEST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Particulars of the Trustees report (continued)

Strategic Report

Achievement and performance

The charity successfully recruited a new Director of Finance and Resources during the year with only a minimal gap between them starting and the previous Director leaving. The Executive Team and Board of Trustees reviewed and refreshed the existing Strategic Plan, extending the timelines for completion through to March 2025. This was in recognition of the delays in meeting objectives caused by the Covid-19 pandemic and shortages in key personnel. The following five strategic goals therefore remain pertinent:

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

Plans are in place for the Board of Trustees and the Executive Team to complete a full strategic planning process during the forthcoming year with a new strategic plan to be in place for April 2025.

In our regulated services, Gorse Farm was the only service not to have a rating of 'Good' following a downgrading to 'Requires Improvement' in June 2022. These quality issues did partly inform our decision to close the service but significant financial losses in recent years and outdated building were also contributory factors.

CQC's risk-based monitoring approach for social care did not identify any of our other 7 registered services as requiring on-site inspections. As such these are all still rated as 'Good'.

We are conscious however that some services have not been inspected for a significant number of years and we have been working to prepare teams for CQC visits under their new, albeit delayed, single assessment framework.

Occupancy remains good across the care & support portfolio with only a small number of voids across the year. One person we support was transferred out of our service at Wagstaff Way due to changing needs and the level of risk presented to other residents. This person was successfully rehoused in a single-occupancy setting with another provider.

With regard to non-CQC regulated activity, the Community Services team currently have 35 colleagues who are delivering to 19 contracts across the wider West Midlands including Herefordshire, Worcestershire, Shropshire and Warwickshire. All contracts that were due to expire during the year were successfully retendered / renewed and the total income was in the region of £880k.

We are waiting to see what the impact will be for our NHS-funded services following the transfer of commissioning responsibilities from Integrated Care Boards (ICBs) to 'Provider Collaboratives' led by NHS trusts.

AUTISM WEST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Particulars of the Trustees report (continued)

Financial review

The financial performance during the year to 31 March 2024 reflects continued improvement for the seventh year despite the challenging operating environment.

Net income increased by £1,228k to £10,381k (2023: £9,153k). The income has increased from the previous year due to in year/backdated fee uplifts and additional grants received within the community team.

The resources expended during the year to 31 March 2024 were £10,024k (2023: £8,913k), an increase of £1,111k, which was due the continued cost pressures associated with the National Living Wage and inflationary increases.

At 31 March 2024, the Charity, as custodian trustee, held £954k (2023: £913k) on behalf of service users in individual separate accounts at the Co-operative and Barclays bank.

Capital expenditure during the year was £118k (2023: £40k). The expenditure was mainly due to the budgeted replacement of fixtures, fittings and IT.

At the 31 March 2024 the charity held cash balances of £2,890k (2023: £3,673k).

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 resources expended. At 31 March 2024 the charity's unrestricted reserves amounted to £4,671k (2023: £4,404k). The unrestricted reserves are allocated to general reserves of £3,771k (2023: £3,414k) and designated reserves of £990k (2023: £990k). The total general unrestricted funds excluding tangible fixed assets of £1,314k are £2,457k (2023: £2,154k).

Designated reserves are held for the purposes of refurbishing tangible assets, specifically the Gorse Farm redevelopment.

Investment Policy

In accordance with the Memorandum of Association, the Trustees have the power to invest the funds of the Charity not immediately required for its purposes in or upon any such investments, securities or property as may be thought fit. The investment objective for the short-term cash reserves is to preserve the capital value with a minimum level of risk. Investments have been made in a AAA rated fund to the value of £2m with same day access to the funds, during the first half of the financial year ending 31 March 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.

AUTISM WEST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Particulars of the Trustees report (continued)

Future Plans

A new operational plan is in place for 2024-25. Key themes include:

- Recruitment and retention
- Quality Assurance and preparation for CQC inspections in regulated services
- Redevelopment of the Gorse Farm site
- Growth in Community Services (especially 'Autism Confident' and 'Rising to the Challenge' programmes)
- Relocation of our Head Office
- Strengthening our governance (including the recruitment of new Trustees and the production of a new strategic plan)

All SMT members have received annual appraisals and detailed personal objectives have been set to align with those in the Operating Plan.

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 6 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.

AUTISM WEST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Particulars of the Trustees report (continued)

Related Parties

The Charity is the sole member of SPARC Autism. Limited trading for SPARC Autism took place during the 2023-24 year following the Trustees' decision to cease operations in this subsidiary. 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 2024.

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.

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.

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.

AUTISM WEST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Particulars of the Trustees report (continued)

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 involves 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 volunteers bring to the work that Autism West Midlands does. Volunteers, current and in the past have been instrumental in supplementing paid outreach support workers in some of our services 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.

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.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity and Charitable group has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

AUTISM WEST MIDLANDS

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

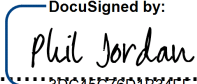
- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Auditor

Haines Watts Birmingham LLP were reappointed at the Annual General Meeting.

On 14 November 2023, the audit business of Haines Watts Birmingham LLP was acquired by Cooper Parry Group Limited. Accordingly, Haines Watts Birmingham LLP has resigned as auditor and Cooper Parry Group Limited has been appointed in its place.

Approved by order of the members of the board of Trustees on 25 September 2024 and signed on their behalf by:

DocuSigned by:

.....3DC45C76D1B34FF.....
Phillip Jordan
Chair of Trustees

AUTISM WEST MIDLANDS

INDEPENDENT AUDITOR'S 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 2024 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Charity balance sheet, the Consolidated statement of cash flows and the related notes, 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 the Group's and of the parent charitable company's affairs as at 31 March 2024 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; 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 in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 or the 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.

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

AUTISM WEST MIDLANDS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM WEST MIDLANDS (CONTINUED)

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.

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 Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

- the parent charitable company has not kept adequate and sufficient accounting records, 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.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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 Group's and the parent 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 Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUTISM WEST MIDLANDS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM WEST MIDLANDS (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

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

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

Our assessment focused on key laws and regulations the Charity has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery and employment legislation. We are not responsible for preventing irregularities, including fraud. Our approach to detecting irregularities, including fraud, included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the Charity and how the Charity is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the Charity's control environment and how the Charity has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the Charity's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection of fraud based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Auditor's report.

AUTISM WEST MIDLANDS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM WEST MIDLANDS (CONTINUED)

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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kevin Hodgetts FCA (Senior statutory auditor)

for and on behalf of

Cooper Parry Group Limited

Statutory Auditor

Cubo Birmingham

Office 401, 3rd Floor

Two Chamberlain Square

Birmingham

B3 3AX

Date:

AUTISM WEST MIDLANDS

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND
EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000	Total funds 2023 £000
Income from:					
Donations and legacies	2	54	23	77	58
Charitable activities	3	9,283	936	10,219	9,091
Other trading activities	4	1	-	1	2
Investments	5	84	-	84	2
Total income		9,422	959	10,381	9,153
Expenditure on:					
Charitable activities	6	9,065	959	10,024	8,913
Total expenditure		9,065	959	10,024	8,913
Net movement in funds		357	-	357	240
Reconciliation of funds:					
Total funds brought forward		4,404	-	4,404	4,164
Net movement in funds		357	-	357	240
Total funds carried forward		4,761	-	4,761	4,404

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 38 form part of these financial statements.

AUTISM WEST MIDLANDS
REGISTERED NUMBER: 01953344

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £000	2023 £000
Fixed assets			
Tangible assets	11	1,314	1,259
		1,314	1,259
Current assets			
Debtors	13	1,990	823
Cash at bank and in hand		2,890	3,673
		4,880	4,496
Creditors: amounts falling due within one year	14	(1,433)	(1,351)
		3,447	3,145
Net current assets		3,447	3,145
Total assets less current liabilities		4,761	4,404
Total net assets		4,761	4,404
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	4,761	4,404
Total funds		4,761	4,404

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 25 September 2024 and signed on their behalf by:

DocuSigned by:

 3DC45C76D1B34FF...
Phillip Jordan
 Chair of Trustees

The notes on pages 19 to 38 form part of these financial statements.

AUTISM WEST MIDLANDS
REGISTERED NUMBER: 01953344

CHARITY BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £000	2023 £000
Fixed assets			
Tangible assets	11	1,314	1,259
		1,314	1,259
Current assets			
Debtors	13	1,981	799
Cash at bank and in hand		2,868	3,657
		4,849	4,456
Creditors: amounts falling due within one year	14	(1,423)	(1,338)
		3,426	3,118
Net current assets		3,426	3,118
Total assets less current liabilities		4,740	4,377
Total net assets		4,740	4,377
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	4,740	4,377
Total funds		4,740	4,377

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 25 September 2024 and signed on their behalf by:

DocuSigned by:

 3DC45C76D1B34FF...

Phillip Jordan
Chair of Trustees

The notes on pages 19 to 38 form part of these financial statements.

AUTISM WEST MIDLANDS

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £000	2023 £000
Cash flows from operating activities		
Net cash used in operating activities	(749)	(153)
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	84	3
Purchase of tangible fixed assets	(118)	(40)
	<hr/>	<hr/>
Net cash used in investing activities	(34)	(37)
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(783)	(190)
Cash and cash equivalents at the beginning of the year	3,673	3,863
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	2,890	3,673
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 19 to 38 form part of these financial statements

AUTISM WEST MIDLANDS**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****1. Accounting policies****1.1 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 is 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.

1.2 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 restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs 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.

AUTISM WEST MIDLANDS**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****1. Accounting policies (continued)****1.3 Income**

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

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies (continued)

1.4 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.

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

The analysis of these costs is included in note 7.

1.6 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.

Expenditure on items of capital that have a useful life of more than one year and a value greater than £1,000 are capitalised within fixed assets.

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 property	- 2%
Long-term leasehold property	- 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 1 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 11 to the accounts.

AUTISM WEST MIDLANDS**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****1. Accounting policies (continued)****1.7 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.

1.8 Debtors and creditors receivable/ payable within one year

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

1.9 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.10 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.

1.11 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.

1.12 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.

1.13 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight-line basis over the lease term.

1.14 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.

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies (continued)

1.15 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.

1.16 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.

1.17 Judgments and key sources of estimation uncertainty

The Trustees are required to make judgments, 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 in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

AUTISM WEST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Income from donations and legacies

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000
Donations	54	23	77
	<u>54</u>	<u>23</u>	<u>77</u>

	Unrestricted funds 2023 £000	Total funds 2023 £000
Donations	53	53
Legacies	5	5
	<u>58</u>	<u>58</u>

3. Income from charitable activities

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000
Local authorities	7,253	328	7,581
Health, Trusts and Users	2,030	608	2,638
	<u>9,283</u>	<u>936</u>	<u>10,219</u>

	Unrestricted funds 2023 £000	Restricted funds 2023 £000	Total funds 2023 £000
Local authorities	6,290	261	6,551
Health, Trusts and Users	1,963	577	2,540
	<u>8,253</u>	<u>838</u>	<u>9,091</u>

AUTISM WEST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2024 £000	Total funds 2024 £000
Trading income	1	1
	<u>1</u>	<u>1</u>

	Unrestricted funds 2023 £000	Total funds 2023 £000
Trading income	2	2
	<u>2</u>	<u>2</u>

5. Investment income

	Unrestricted funds 2024 £000	Total funds 2024 £000
Investment income	84	84
	<u>84</u>	<u>84</u>

	Unrestricted funds 2023 £000	Total funds 2023 £000
Investment income	2	2
	<u>2</u>	<u>2</u>

AUTISM WEST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total 2024 £000
Autism Services	9,060	959	10,019
Raising Funds	5	-	5
Total 2024	<u>9,065</u>	<u>959</u>	<u>10,024</u>

	Unrestricted funds 2023 £000	Restricted funds 2023 £000	Total 2023 £000
Autism Services	8,070	838	8,908
Raising Funds	5	-	5
Total 2023	<u>8,075</u>	<u>838</u>	<u>8,913</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £000	Support costs 2024 £000	Total funds 2024 £000
Autism Services	9,283	736	10,019
Raising Funds	-	5	5
	<u>9,283</u>	<u>741</u>	<u>10,024</u>

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

7. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2023 £000	Support costs 2023 £000	Total funds 2023 £000
Autism Services	8,254	654	8,908
Raising Funds	-	5	5
	<u>8,254</u>	<u>659</u>	<u>8,913</u>

Analysis of support costs

	Autism Services 2024 £000	Raising Funds 2024 £000	Total funds 2024 £000
Management	382	2	384
HR	149	1	150
IT	34	-	34
Finance	159	2	161
Governance	12	-	12
Total 2024	<u>736</u>	<u>5</u>	<u>741</u>

	Autism Services 2023 £000	Raising Funds 2023 £000	Total funds 2023 £000
Management	312	3	315
HR	122	1	123
IT	55	-	55
Finance	154	1	155
Governance	11	-	11
	<u>654</u>	<u>5</u>	<u>659</u>

Governance costs comprise of audit fees for the group.

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

AUTISM WEST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Net income for the year

This is stated after charging the following:

	2024 £000	2023 £000
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	11	10
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	4	1
Depreciation	63	55
Operating lease rentals	239	311
	<u>239</u>	<u>311</u>

9. Staff costs

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Wages and salaries	4,749	4,424	4,749	4,424
Social security costs	395	356	395	356
Contribution to defined contribution pension schemes	125	116	125	116
	<u>5,269</u>	<u>4,896</u>	<u>5,269</u>	<u>4,896</u>

Redundancy and termination payments for the year totalled £5k (2023 - £79k).

The average number of persons employed by the Charity during the year was as follows:

	Group 2024 No.	Group 2023 No.	Charity 2024 No.	Charity 2023 No.
Raising funds	1	1	1	1
Resources employed on charitable activities	261	250	261	250
Governance	1	2	1	2
	<u>263</u>	<u>253</u>	<u>263</u>	<u>253</u>

AUTISM WEST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Staff costs (continued)

The average headcount expressed as full-time equivalents was:

	Group 2024 No.	Group 2023 No.	Charity 2024 No.	Charity 2023 No.
Raising funds	1	1	1	1
Resources employed on charitable activities	186	192	186	192
Governance	1	2	1	2
	<u>188</u>	<u>195</u>	<u>188</u>	<u>195</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2024 No.	Group 2023 No.
In the band £60,001 - £70,000	2	2
In the band £80,001 - £90,000	-	1
In the band £100,001 - £110,000	1	-

The total amount of employee benefits (inclusive of employer's national insurance and pension contributions) received by key management personnel was £360,734 (2023 - £336,157). Key management personnel comprises the Chief Executive Officer, Director of Finance and Resources (Deputy CEO), Director of Operations and Head of HR and People Development.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

11. Tangible fixed assets

Group and Charity

	Freehold property £000	Long-term leasehold property £000	Fixtures and fittings £000	Total £000
Cost or valuation				
At 1 April 2023	245	1,000	1,306	2,551
Additions	-	-	118	118
At 31 March 2024	<u>245</u>	<u>1,000</u>	<u>1,424</u>	<u>2,669</u>
Depreciation				
At 1 April 2023	-	63	1,229	1,292
Charge for the year	13	-	50	63
At 31 March 2024	<u>13</u>	<u>63</u>	<u>1,279</u>	<u>1,355</u>
Net book value				
At 31 March 2024	<u>232</u>	<u>937</u>	<u>145</u>	<u>1,314</u>
At 31 March 2023	<u>245</u>	<u>937</u>	<u>77</u>	<u>1,259</u>

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.

The Group has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Freehold property	90	90	90	90
Long-term leasehold property	659	659	659	659
	<u>749</u>	<u>749</u>	<u>749</u>	<u>749</u>

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

12. 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.

13. Debtors

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Due within one year				
Trade debtors	1,899	665	1,891	643
Prepayments and accrued income	91	158	90	156
	<u>1,990</u>	<u>823</u>	<u>1,981</u>	<u>799</u>

14. Creditors: Amounts falling due within one year

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Trade creditors	684	364	676	354
Other taxation and social security	82	77	82	77
Other creditors	262	318	262	318
Accruals and deferred income	405	592	403	589
	<u>1,433</u>	<u>1,351</u>	<u>1,423</u>	<u>1,338</u>

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £000	Income £000	Expenditure £000	Balance at 31 March 2024 £000
Unrestricted funds				
Designated funds				
Designated Funds - all funds	990	-	-	990
General funds				
General Funds	2,918	9,422	(9,065)	3,275
Revaluation reserve	496	-	-	496
	<u>3,414</u>	<u>9,422</u>	<u>(9,065)</u>	<u>3,771</u>
Total Unrestricted funds	<u>4,404</u>	<u>9,422</u>	<u>(9,065)</u>	<u>4,761</u>
Restricted funds				
Birmingham and Solihull Mental Health Trust	-	23	(23)	-
Shropshire Council	-	109	(109)	-
Sandwell Borough Council	-	57	(57)	-
Warwickshire County Council	-	75	(75)	-
Walsall County Council	-	43	(43)	-
Birmingham City Council	-	90	(90)	-
Telford and Wrekin CVS	-	29	(29)	-
Birmingham and Solihull NHS ICB	-	49	(49)	-
Black Country and West Birmingham ICB	-	97	(97)	-
Dudley Voices for Choices	-	12	(12)	-
Hereford and Worcestershire ICB	-	292	(292)	-
Other Trusts	-	60	(60)	-
Donations	-	23	(23)	-
	<u>-</u>	<u>959</u>	<u>(959)</u>	<u>-</u>
Total of funds	<u><u>4,404</u></u>	<u><u>10,381</u></u>	<u><u>(10,024)</u></u>	<u><u>4,761</u></u>

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £000	Income £000	Expenditure £000	Balance at 31 March 2023 £000
Unrestricted funds				
Designated funds				
Designated Funds - all funds	990	-	-	990
General funds				
General Funds - all funds	2,679	9,152	(8,913)	2,918
Revaluation reserve	496	-	-	496
	3,175	9,152	(8,913)	3,414
Total Unrestricted funds	4,165	9,152	(8,913)	4,404

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. Statement of funds (continued)

	Balance at 1 April 2022 £000	Income £000	Expenditure £000	Balance at 31 March 2023 £000
Restricted funds				
Birmingham and Solihull Mental Health Trust	-	33	(33)	-
Shropshire Council	-	114	(114)	-
Sandwell Borough Council	-	37	(37)	-
Solihull Primary Care Trust	-	6	(6)	-
Walsall County Council	-	43	(43)	-
Birmingham City Council	-	67	(67)	-
Telford and Wrekin CVS	-	30	(30)	-
Solihull Mental Health Trust	-	45	(45)	-
Black Country and West Birmingham ICB	-	78	(78)	-
Dudley Voices for Choices	-	19	(19)	-
Hereford and Worcestershire ICB	-	169	(169)	-
Government Grants	-	196	(196)	-
Other	-	1	(1)	-
	-	838	(838)	-
Total of funds	4,165	9,990	(9,751)	4,404

AUTISM WEST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Statement of funds (continued)

Designated reserves are held for the purposes of refurbishing tangible assets, specifically the Gorse Farm redevelopment.

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.

Black Country and West Birmingham CCG - Autism confidence support and health and wellbeing.

Hereford and Worcestershire CCG - Adults, teens and family support for Herford and Worcestershire.

Government Grants -Funding for infection control, workforce capacity, testing and staff retention.

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £000	Income £000	Expenditure £000	Balance at 31 March 2024 £000
Designated funds	990	-	-	990
General funds	3,414	9,422	(9,065)	3,771
Restricted funds	-	959	(959)	-
	<u>4,404</u>	<u>10,381</u>	<u>(10,024)</u>	<u>4,761</u>

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

16. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2022 £000	Income £000	Expenditure £000	Balance at 31 March 2023 £000
Designated funds	990	-	-	990
General funds	3,175	9,152	(8,913)	3,414
Restricted funds	-	838	(838)	-
	<u>4,165</u>	<u>9,990</u>	<u>(9,751)</u>	<u>4,404</u>

17. Operating lease commitments

At 31 March 2024 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Not later than 1 year	183	239	183	239
Later than 1 year and not later than 5 years	197	294	197	294
Later than 5 years	2,502	2,528	2,502	2,528
	<u>2,882</u>	<u>3,061</u>	<u>2,882</u>	<u>3,061</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £000	Total funds 2024 £000
Tangible fixed assets	1,314	1,314
Investments	1,921	1,921
Current assets	2,954	2,954
Creditors due within one year	(1,428)	(1,428)
Total	<u>4,761</u>	<u>4,761</u>

AUTISM WEST MIDLANDS

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FOR THE YEAR ENDED 31 MARCH 2024

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £000	Total funds 2023 £000
Tangible fixed assets	1,259	1,259
Current assets	4,496	4,496
Creditors due within one year	(1,351)	(1,351)
	<u>4,404</u>	<u>4,404</u>
Total	<u><u>4,404</u></u>	<u><u>4,404</u></u>

19. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2024 £000	Group 2023 £000
Net income for the period (as per Statement of Financial Activities)	357	240
	<u>357</u>	<u>240</u>
Adjustments for:		
Depreciation charges	63	54
Interest received	(84)	(2)
Increase in debtors	(1,167)	(187)
Increase/(decrease) in creditors	82	(258)
	<u>(749)</u>	<u>(153)</u>
Net cash used in operating activities	<u><u>(749)</u></u>	<u><u>(153)</u></u>

20. Analysis of cash and cash equivalents

	Group 2024 £000	Group 2023 £000
Cash in hand	2,890	3,673
	<u>2,890</u>	<u>3,673</u>
Total cash and cash equivalents	<u><u>2,890</u></u>	<u><u>3,673</u></u>

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

21. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£000	£000	£000
Cash at bank and in hand	3,673	(783)	2,890
	3,673	(783)	2,890
	3,673	(783)	2,890

22. Related party transactions

SPARC Autism (company number 08414424) 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 has now ceased operations and the Trustees intend to wind up the charitable company during the course of 2025.

Two of the Trustees of autism.west midlands are also Trustees of SPARC Autism. SPARC Autism paid autism.west midlands £4,680 (2023 - £20,100) for administration and support services. £nil (2023 - £50) was outstanding at the end of the year.

23. Monies held as custodian

At 31 March 2024, the Charity, as custodian trustee, held £953,650 (2023: £913,025) on behalf of service users in individual separate accounts at the Co-operative and Barclays bank.