

AUTISM WEST MIDLANDS
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

AUTISM WEST MIDLANDS

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Introduction by the Chief Executive	2
Trustees' report	3 - 11
Independent auditor's report on the financial statements	12 - 15
Statement of financial activities	16
Balance sheet	17
Statement of cash flows	18
Notes to the financial statements	19 - 38

AUTISM WEST MIDLANDS

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	Phillip Jordan Gurdip Singh John Drozd (resigned 29 September 2024) Glenys Jones Ashok Roy Joy Taylor Cheryl Allen (appointed 10 December 2024) Paul Glasper, Chair (appointed 10 December 2024)
Company registered number	01953344
Charity registered number	517077
Registered office	Autism West Midlands Head Office Sense Touchbase Pears 750 Bristol Road Selly Oak West Midlands B29 6NA
Company secretary	Shabir Ladak
Chief executive officer	Tom Harrison
Independent auditor	Cooper Parry Group Limited Statutory Auditor Cubo Birmingham 4th 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	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 2025

The Chief Executive Officer presents his statement for the year.

The 2024-25 financial year has seen the charity make some major changes as part of a modernisation programme focussed on sustainability and the development of a more relevant and flexible service offer.

We completed the closure of the Gorse Farm care home in Solihull and have made significant progress in redeveloping the site to provide best-in-class supported living apartments. We undertook a thorough procurement process to identify and appoint principal contractors with the right experience and commitment to providing thoughtfully designed accommodation to meet the needs of autistic people and people with learning disabilities. Work began in earnest on-site in January and the project is expected to be completed in September 2025 with the first tenants due to move into the apartments later in the autumn.

In February '25 we launched our new Autism Keyworker Service following a successful bid for funding from the NHS through the Birmingham and Solihull autism commissioning programme. The project will provide an autism lens to care and treatment plans and will contribute to important work across the health and care system in reducing admissions of autistic people to mental health in-patient beds and speeding up the discharge of people currently in hospital.

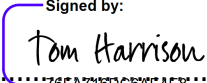
In August '24 we moved our head office, co-locating in Birmingham with other charities and statutory agencies working in health and social care, at the TouchBase Pears centre, owned by Sense, a large national disability charity. The move has provided a significant financial saving and, as well as our own dedicated modern office area, we now have access to lots more facilities and different event spaces on a pay-as-you-go basis.

We have made further progress on our digital transformation journey, successfully meeting the requirements of Data Security and Protection Toolkit (DSPT), as mandated by the DHSC, including 95% compliance for cyber security training across the organisation. We also rolled out 'Nourish' a digital care planning and record platform across all our care and support services.

We completed a thorough strategic planning process between October and March holding various events and workshops to engage with Trustees, management and staff teams and people we support. 'All about People' sets our strategic direction for the next 5 years and aims to build a neurodiversity-affirming culture, bring together teams from across the charity to share knowledge and experience in addition to delivering high quality, responsive services.

We also welcomed a new Chair, Paul Glasper, to the Board of Trustees in December '24 whilst retaining the experience and support of Phil Jordan who has stayed on with the charity as Vice-Chair.

In summary, we have realised some long-standing ambitions of the charity by making changes to our portfolio of services whilst also refreshing and developing our governance and vision for the charity.

Signed by:

.....76FA716DC6A24E8.....
Tom Harrison
Chief Executive Officer

Date: 25 September 2025

AUTISM WEST MIDLANDS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2025. 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).

The charity has elected not to prepare consolidated financial statements in accordance with the exemption permitted by section 405 of the Companies Act 2006. This exemption has been applied on the grounds that the charity's wholly owned subsidiary, SPARC Autism, is dormant and its inclusion is not material for the purpose of giving a true and fair view. The financial statements for the year ended 31 March 2024 were consolidated, however the comparatives disclosed within this set of financial statements are single-entity only.

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.

AUTISM WEST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Particulars of the Trustees report (continued)

Our vision is:

A world where autistic people can expect understanding and acceptance and where differences are embraced.

Our mission statement is:

To offer the right support in the right way, giving autistic people, and their families, the chance to thrive.

Our Values are:

- **We are passionate** about what we do and we know what matters.
- **We understand**, drawing on lived experience to help people feel heard.
- **We are authentic** and we help people to be their true selves.
- **We are inclusive** and we promote neuro-affirming approaches.
- **We are collaborative** building connections and teams to make things happen.

Fundraising Practices

The small fundraising and marketing department help coordinate activities of our supporters and organise fundraising events. During the year we entered into a contract with a commercial entity to assist with bids and applications, primarily to grant-giving trusts and foundations. This arrangement is monitored on a monthly basis by a steering group including members of the executive team.

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.

AUTISM WEST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Particulars of the Trustees report (continued)

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 five registered residential care homes across the West Midlands supporting around 38 autistic adults who may also have learning disabilities and other care needs. Three are in Birmingham, one in Solihull and one in Droitwich. We closed one care home (Gorse Farm in Solihull) during the year. We operate community supported living and outreach services in Birmingham, Solihull, Sandwell, 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, Walsall, Sandwell, Shropshire, Herefordshire, Worcestershire, Coventry and Warwickshire.

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 Board of Trustees and Executive Team completed a full strategic planning process during the year with a new strategic plan for April 2025 to March 2030 now in place. The 5 key strategic focus areas are as follows:

1. **People and culture**
Outcome: To create a positive, supportive and collaborative workplace culture
2. **Innovation and specialism**
Outcome: To be seen as the 'go to' service in the region for multiple audiences
3. **Sustainability**
Outcome: A financially secure organisation that is prepared to take measured risks, invest appropriately and pursue new funding opportunities
4. **Quality services**
Outcome: Clear care and support pathways that work and that demonstrate our specialism
5. **Governance**
Outcome: An organisation that listens and learns and can adapt to meet challenges and take opportunities

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. This is reflected in the better-than-breakeven financial position recorded at year-end. The £12k surplus was significantly higher than the budget we had set for '24-25 and reflects the good work undertaken to control agency spend during the year as well as some additional income from services delivered through our community team and lower than expected closure costs for Gorse Farm.

AUTISM WEST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Particulars of the Trustees report (continued)

The debtors position has improved (which has also aided our cashflow) but we still have problems with NHS Integrated Care Boards (ICBs) in particular regarding prompt and accurate payment for services delivered by the charity.

The new administration at Westminster has not, as yet, provided any solutions to the long-term funding challenges for the adult social care sector and indeed a number of government policies, including rises in Employers National Insurance Contributions, have exacerbated the difficult financial position most charities are facing.

Budget pressures on local authorities and NHS bodies, including ICBs, mean there is continuing uncertainty around our funding. An upcoming major overhaul of NHS commissioning (through the mooted amalgamation of ICB areas) is also a potential risk for the charity.

We have taken steps during the year to increase our fundraising activity by bringing in extra capacity to assist with bids and applications for statutory and grant funding. The charity only received £49k in donations during the year which was down on the previous year.

Whilst our Community Services won some new business we also lost a some contracts during the year, most notably the funding for our families service in Shropshire. This was partly offset however by some new funding from Telford and Wrekin Council to provide additional support to autistic children in school.

In our regulated services, CQC's risk-based monitoring approach for social care did not identify any of our 6 registered services as requiring on-site inspections. Consequently these are all still rated as 'Good'.

We are conscious however that our services have not been inspected for a significant number of years and we have continued our work to prepare teams for CQC visits under their new, much delayed, assessment and inspection framework.

Although occupancy remains generally good across the care & support portfolio, a small number of long-term voids is affecting the financial performance of some services. Addressing this issue is a key priority for the operations team in the forthcoming year.

Financial review

The financial performance during the year to 31 March 2025 reflects continued improvement for the sixth year despite the challenging operating environment.

Net income was £8,428k for the year (2024: £10,386k) – a decrease of £1,958k. This decrease in income was largely due to the decommissioning of Gorse Farm as a care home which was previously the charity's biggest service in terms of income generation.

The resources expended during the year to 31 March 2025 were £8,416k (2024: £10,021k) a decrease of £1,605k which was again due, in the main, to the decommissioning of Gorse Farm as a care home.

At 31 March 2025, the Charity, as custodian trustee, held £605k (2024: £954k) on behalf of service users in individual separate accounts at the Co-operative and Barclays bank.

Capital expenditure during the year was £292k (2024: £118k). The expenditure was mainly due to the redevelopment of Gorse Farm and replacement of budgeted fixtures, fittings and IT.

At the 31 March 2025 the charity held cash balances of £3,197k (2024: £2,868k).

AUTISM WEST MIDLANDS**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025****Particulars of the Trustees report (continued)****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 2025 the charity's unrestricted reserves amounted to £4,752k (2024: £4,640k). The unrestricted reserves are allocated to general reserves of £3,993k (2024: £3,750k) and designated reserves, of £759k (2024: £990k). The total general unrestricted funds excluding tangible fixed assets of £1,539k are £2,454k (2024: £2,436k).

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 maybe thought fit. The investment objective for the short-term cash reserves is to preserve the capital value with a minimum level of risk. Investments remain in a AAA rated fund to the value of approximately £2m with same day access to the funds as of 31 March 2025.

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 2025

Particulars of the Trustees report (continued)

Future Plans

A new operational plan is in place for 2025-26. Key themes include:

- Development of our specialist training offer to both internal and external audiences
- Working more closely with NHS partners to provide more autism-specific support to people on mental health treatment pathways
- Opening our new flagship supported living service 'The Paddocks' on the old Gorse Farm site
- Further strengthening our governance framework by increasing the breadth of skills and experience at Board level and involving people we support in decision making processes.

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

The Charity will formally review governance and oversight processes during 2025-26 by assessing practice against the Charity Governance Code for England & Wales.

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.

AUTISM WEST MIDLANDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Particulars of the Trustees report (continued)

Related Parties

The Charity is the sole member of SPARC Autism. No trading for SPARC Autism took place during the 2024-25 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 2025. Both companies were dissolved post year end.

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 incoming resources and application of resources, including the net income or expenditure, of the charity 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 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 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 2025

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 charity'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 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 2025**

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 charity'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 charity's auditor is aware of that information.

Auditor

Cooper Parry Group Limited were reappointed at the Annual General Meeting.

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

Signed by:

.....A3B86F3F2D2D418.....
Paul Glasper
Chair of Trustees

Date: 24 September 2025

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 'charity') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the 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 charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

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.

AUTISM WEST MIDLANDS

INDEPENDENT AUDITOR'S 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 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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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.

Signed by:


4565E73EF2F046E...

Kevin Hodgetts FCA (Senior statutory auditor)

for and on behalf of

Cooper Parry Group Limited

Statutory Auditor

Cubo Birmingham

4th Floor

Two Chamberlain Square

Birmingham

B3 3AX

Date: 07 October 2025

AUTISM WEST MIDLANDS

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000	Total funds 2024 £000
Income from:					
Donations and legacies	2	46	3	49	77
Charitable activities	3	7,078	1,195	8,273	10,224
Other trading activities	4	1	-	1	1
Investments	5	105	-	105	84
Total income		<u>7,230</u>	<u>1,198</u>	<u>8,428</u>	<u>10,386</u>
Expenditure on:					
Charitable activities	6	7,218	1,198	8,416	10,021
Total expenditure		<u>7,218</u>	<u>1,198</u>	<u>8,416</u>	<u>10,021</u>
Net movement in funds		<u>12</u>	<u>-</u>	<u>12</u>	<u>365</u>
Reconciliation of funds:					
Total funds brought forward		4,740	-	4,740	4,375
Net movement in funds		12	-	12	365
Total funds carried forward		<u>4,752</u>	<u>-</u>	<u>4,752</u>	<u>4,740</u>

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

The notes on pages 18 to 37 form part of these financial statements.

**AUTISM WEST MIDLANDS
REGISTERED NUMBER: 01953344**

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Note		2025 £000	2024 £000
Fixed assets				
Tangible assets	11		1,539	1,314
			1,539	1,314
Current assets				
Debtors	12	1,190	1,981	
Cash at bank and in hand		3,197	2,868	
		4,387	4,849	
Creditors: amounts falling due within one year	13	(1,174)	(1,423)	
Net current assets			3,213	3,426
Total assets less current liabilities			4,752	4,740
Total net assets			4,752	4,740
Charity funds				
Restricted funds	14		-	-
Unrestricted funds	14		4,752	4,740
			4,752	4,740
Total funds			4,752	4,740

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 and signed on their behalf by:

Signed by:


Paul Glasper
 Chair of Trustees

Date: 24 September 2025

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

AUTISM WEST MIDLANDS

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£000	£000
Cash flows from operating activities		
Net cash used in operating activities (see Note 19)	516	(753)
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	105	84
Purchase of tangible fixed assets	(292)	(120)
	<hr/>	<hr/>
Net cash used in investing activities	(187)	(36)
	<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	329	(789)
Cash and cash equivalents at the beginning of the year	2,868	3,657
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	<u>3,197</u>	<u>2,868</u>

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 2025****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 charity has elected not to prepare consolidated financial statements in accordance with the exemption permitted by section 405 of the Companies Act 2006. This exemption has been applied on the grounds that the charity's wholly owned subsidiary, SPARC Autism, is dormant and its inclusion is not material for the purpose of giving a true and fair view. The financial statements for the year ended 31 March 2024 were consolidated, however the comparatives disclosed within this set of financial statements are single-entity only.

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 Charity 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 2025****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.

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

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 2025****1. Accounting policies (continued)****1.7 Debtors and creditors receivable/ payable within one year**

Trade and other debtors are initially measured at transaction price and subsequently measured at their settlement value. Prepayments are valued at the amount prepaid net of any trade discounts due. Trade and other creditors are initially measured at transaction price and subsequently measured at their settlement value.

1.8 Cash at bank and in hand

Cash at bank and in hand on the balance sheet comprises cash in hand and short term deposits with an original maturity date of three months or less.

1.9 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.

1.10 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.

1.11 Financial instruments

The Charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities.

All financial assets and liabilities are initially measured at transaction price and subsequently measured at their settlement value.

1.12 Operating leases

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

1.13 Pensions

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

1.14 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.

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies (continued)

1.15 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.

1.16 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 an 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. Areas of judgment and estimation include the useful economic lives of fixed assets, provisions, debtors and creditors.

AUTISM WEST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Income from donations and legacies

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000
Donations	46	3	49
	<u>46</u>	<u>3</u>	<u>49</u>

	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>

3. Income from charitable activities

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total funds 2025 £000
Local authorities	5,567	599	6,166
Health, Trusts and Users	1,511	596	2,107
	<u>7,078</u>	<u>1,195</u>	<u>8,273</u>

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total funds 2024 £000
Local authorities	7,253	328	7,581
Health, Trusts and Users	2,035	608	2,643
	<u>9,288</u>	<u>936</u>	<u>10,224</u>

AUTISM WEST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £000	Total funds 2025 £000
Trading income	1	1
	<u>1</u>	<u>1</u>

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

5. Investment income

	Unrestricted funds 2025 £000	Total funds 2025 £000
Investment income	105	105
	<u>105</u>	<u>105</u>

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

AUTISM WEST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £000	Restricted funds 2025 £000	Total 2025 £000
Autism Services	7,212	1,198	8,410
Raising Funds	6	-	6
Total 2025	<u>7,218</u>	<u>1,198</u>	<u>8,416</u>

	Unrestricted funds 2024 £000	Restricted funds 2024 £000	Total 2024 £000
Autism Services	9,057	959	10,016
Raising Funds	5	-	5
Total 2024	<u>9,062</u>	<u>959</u>	<u>10,021</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £000	Support costs 2025 £000	Total funds 2025 £000
Autism Services	7,622	788	8,410
Raising Funds	-	6	6
	<u>7,622</u>	<u>794</u>	<u>8,416</u>

AUTISM WEST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2024 £000	Support costs 2024 £000	Total funds 2024 £000
Autism Services	9,280	736	10,016
Raising Funds	-	5	5
	<u>9,280</u>	<u>741</u>	<u>10,021</u>

Analysis of support costs

	Autism Services 2025 £000	Raising Funds 2025 £000	Total funds 2025 £000
Management	425	3	428
HR	173	1	174
IT	44	-	44
Finance	130	2	132
Governance	16	-	16
Total 2025	<u>788</u>	<u>6</u>	<u>794</u>

	Autism Services 2024 £000	Raising Funds 2024 £000	Total funds 2024 £000
Management	382	2	384
HR	149	1	150
IT	34	-	34
Finance	156	2	158
Governance	15	-	15
Total 2024	<u>736</u>	<u>5</u>	<u>741</u>

Governance costs comprise of audit fees for the Charity.

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 2025

8. Net income for the year

This is stated after charging the following:

	2025	2024
	£000	£000
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	12	12
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	4	3
Depreciation	67	63
Operating lease rentals	183	239
	183	239

9. Staff costs

	2025	2024
	£000	£000
Wages and salaries	5,580	4,749
Social security costs	459	395
Contribution to defined contribution pension schemes	134	125
	6,173	5,269

Redundancy and termination payments for the year totalled £51k (2024 - £5k).

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

	2025	2024
	No.	No.
Raising funds	2	1
Resources employed on charitable activities	267	261
Governance	1	1
	270	263

The average headcount expressed as full-time equivalents was:

	2025	2024
	No.	No.
Raising funds	1	1
Resources employed on charitable activities	182	186
Governance	1	1
	184	188

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

9. Staff costs (continued)

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

	2025 No.	2024 No.
In the band £60,001 - £70,000	-	2
In the band £70,001 - £80,000	2	-
In the band £100,001 - £110,000	1	1

The total amount of employee benefits (inclusive of employer's national insurance and pension contributions) received by key management personnel was £353,881 (2024 - £360,734). 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 (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

11. Tangible fixed assets

	Freehold property £000	Long-term leasehold property £000	Fixtures and fittings £000	Assets under construction £000	Total £000
Cost or valuation					
At 1 April 2024	245	1,000	1,424	-	2,669
Additions	-	-	61	231	292
At 31 March 2025	245	1,000	1,485	231	2,961
Depreciation					
At 1 April 2024	17	59	1,279	-	1,355
Charge for the year	3	10	54	-	67
At 31 March 2025	20	69	1,333	-	1,422
Net book value					
At 31 March 2025	225	931	152	231	1,539
At 31 March 2024	228	941	145	-	1,314

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**11. Tangible fixed assets (continued)**

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 Lasalie, Inc. - MRICS, respectively.

The Charity 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:

	2025 £000	2024 £000
Freehold property	90	90
Long-term leasehold property	659	659
	<u>749</u>	<u>749</u>
	<u><u>749</u></u>	<u><u>749</u></u>

12. Debtors

	2025 £000	2024 £000
Due within one year		
Trade debtors	1,133	1,891
Prepayments and accrued income	57	90
	<u>1,190</u>	<u>1,981</u>
	<u><u>1,190</u></u>	<u><u>1,981</u></u>

13. Creditors: Amounts falling due within one year

	2025 £000	2024 £000
Trade creditors	356	676
Other taxation and social security	116	82
Other creditors	177	262
Accruals and deferred income	525	403
	<u>1,174</u>	<u>1,423</u>
	<u><u>1,174</u></u>	<u><u>1,423</u></u>

AUTISM WEST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 March 2025 £000
Unrestricted funds					
Designated funds					
Designated Funds - all funds	990	-	-	(231)	759
General funds					
General Funds	3,254	7,230	(7,218)	231	3,497
Revaluation reserve	496	-	-	-	496
	<u>3,750</u>	<u>7,230</u>	<u>(7,218)</u>	<u>231</u>	<u>3,993</u>
Total Unrestricted funds	<u>4,740</u>	<u>7,230</u>	<u>(7,218)</u>	<u>-</u>	<u>4,752</u>
Restricted funds					
Birmingham and Solihull Mental Health NHS Collaborative	-	122	(122)	-	-
Shropshire County Council	-	217	(217)	-	-
Sandwell Council	-	49	(49)	-	-
Warwickshire County Council	-	115	(115)	-	-
Walsall County Council	-	43	(43)	-	-
Birmingham City Council	-	142	(142)	-	-
Telford and Wrekin County Council	-	33	(33)	-	-
NHS Birmingham and Solihull ICB	-	6	(6)	-	-
Black Country Healthcare NHS Foundation Trust	-	105	(105)	-	-
NHS Hereford and Worcestershire ICB	-	325	(325)	-	-
Other Trusts	-	38	(38)	-	-
Donations	-	3	(3)	-	-
	<u>-</u>	<u>1,198</u>	<u>(1,198)</u>	<u>-</u>	<u>-</u>
Total of funds	<u><u>4,740</u></u>	<u><u>8,428</u></u>	<u><u>(8,416)</u></u>	<u><u>-</u></u>	<u><u>4,752</u></u>

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Statement of funds (continued)

Statement of funds - prior 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	2,891	9,420	(9,057)	3,254
Revaluation reserve	496	-	-	496
	3,387	9,420	(9,057)	3,750
Total Unrestricted funds	4,377	9,420	(9,057)	4,740

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Statement of funds (continued)

	Balance at 1 April 2023 £000	Income £000	Expenditure £000	Balance at 31 March 2024 £000
Restricted funds				
Birmingham and Solihull Mental Health Collaborative	-	23	(23)	-
Shropshire County Council	-	109	(109)	-
Sandwell Council	-	57	(57)	-
Warwickshire County Council	-	75	(75)	-
Walsall County Council	-	43	(43)	-
Birmingham City Council	-	90	(90)	-
Telford and Wrekin County Council	-	29	(29)	-
NHS Birmingham and Solihull ICB	-	49	(49)	-
Black Country Healthcare NHS Foundation Trust	-	97	(97)	-
Dudley Voices for Choices	-	12	(12)	-
NHS Hereford and Worcestershire ICB	-	292	(292)	-
Other Trusts	-	60	(60)	-
Donations	-	23	(23)	-
	-	959	(959)	-
Total of funds	4,377	10,379	(10,016)	4,740

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

14. Statement of funds (continued)

Designated reserves are held for the purposes of redeveloping Gorse Farm project which was to develop a supported living scheme with nine self-contained units. The scheme will be completed by September 2025 and the funds fully expended in 2025-26.

Sandwell Families - Support offered to parent /carers of autistic children living in Sandwell. Information, advice and guidance sessions, groups and training offered. Funded by Sandwell Council.

Birmingham Carers- Support offered to parent /carers of autistic children living in Birmingham. Information, advice and guidance sessions, groups and training offered. Funded through Forward Carers.

AC Adults/AC Teens/RTTC - Autism Confident training for adults (18+) and teens 13-17). Rising To the Challenge (RTTC) is a 6-week course for parent/carers who have autistic children. Available in Birmingham and Solihull. Funded by Birmingham/Solihull Mental Health Collaborative.

SOLAR - Solihull based service. AWM provide enhanced support for autistic children, young people and their families who are being supported in mental health services. Funded by Birmingham/Solihull Mental Health Collaborative.

SOLAR (additional Worker) - AWM provide a Children & Young peoples' Neurodiversity Worker to work within SOLAR services. Based in Solihull. Funded by Birmingham/Solihull Mental Health Collaborative.

Sandwell Adults Group - Monthly Adult Support Group based in Sandwell. Funded by Black Country Healthcare Trust.

Solihull Adult Group - Monthly Adult Support Group based in Solihull. Funded by NHS Birmingham and Solihull ICB.

Birmingham BPAP - Information, Advice and Guidance for adults either pre or post diagnosis. This service also offers group support. Funded by Birmingham City Council.

AC Teens Hereford- One year pilot service providing Autism Confident training to teenagers living in Herefordshire. NHS Hereford and Worcestershire ICB.

Rigby Foundation Additional resource for The Information Line to offer core support to families needing information, advice and guidance around autism.

Key Worker Service - Enhanced co-ordination service to support autistic adults avoid hospital admission and to facilitate earlier discharge. Adults 25+. Funded by Birmingham/Solihull Mental Health Collaborative.

Black Country All Age support - Services providing support to parent carers of autistic children and autistic adults. Activities for children and young people, groups for adults and parent/carers and information, advice and guidance sessions for autistic adults. Funded by Black Country Healthcare NHS Foundation Trust.

Walsall Befriending Service - Befriending service for adults (18+) living in Walsall Borough. Groups and activities in the community. Funded by Walsall County Council.

IAG (DRC) Helpline - Information Line service to provide Information, advice and guidance for people living in Birmingham. This service is provided in partnership with Disability Resource Centre. AWM are the lead provider. Funded by Birmingham City Council.

Coventry & Warwickshire Helpline - Information Line service providing Information, Advice and Guidance to people living in Coventry and Warwickshire. AWM provide the "navigation" function for a bigger service including Coventry and Warwickshire MIND. Funded by Warwickshire County Council.

Hereford & Worcestershire - Adults service (17+). Providing Information, advice and guidance, Autism Confident training, groups and activities. Funded by NHS Hereford & Worcestershire ICB.

AUTISM WEST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Statement of funds (continued)

Hereford & Worcester (additional funding) - Teen Autism Training (13-17) for teens living in Hereford or Worcestershire. Funded by NHS Hereford & Worcestershire ICB.

Shropshire Short Breaks - Funding to provide activities for children and young people living in Shropshire. Funded by Shropshire County Council.

Shropshire Family Services - Support offered to parent /carers of autistic children living in Shropshire. Information, advice and guidance sessions, groups and training offered. Funded by Shropshire County Council.

Telford & Wrekin - AWM provide a worker to offer information, advice and guidance and groups to parent/carers and autistic adults. Service based within Telford Autism Hub. Funded by Telford and Wrekin County Council.

Shropshire Outreach - Support packages for autistic adults (18+) living in Shropshire. Activity includes promoting independence, social and community activity. Funded by Shropshire County Council.

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 31 March 2025 £000
Designated funds	990	-	-	(231)	759
General funds	3,750	7,230	(7,218)	231	3,993
Restricted funds	-	1,198	(1,198)	-	-
	<u>4,740</u>	<u>8,428</u>	<u>(8,416)</u>	<u>-</u>	<u>4,752</u>

Summary of funds - prior year

	Balance at 1 April 2023 £000	Income £000	Expenditure £000	Balance at 31 March 2024 £000
Designated funds	990	-	-	990
General funds	3,387	9,420	(9,057)	3,750
Restricted funds	-	959	(959)	-
	<u>4,377</u>	<u>10,379</u>	<u>(10,016)</u>	<u>4,740</u>

AUTISM WEST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Capital commitments

	2025 £000	2024 £000
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	1,105	-
	<u>1,105</u>	<u>-</u>

17. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £000	2024 £000
Not later than 1 year	211	183
Later than 1 year and not later than 5 years	191	197
Later than 5 years	2,475	2,502
	<u>2,877</u>	<u>2,882</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £000	Total funds 2025 £000
Tangible fixed assets	1,539	1,539
Current assets	4,387	4,387
Creditors due within one year	(1,174)	(1,174)
Total	<u>4,752</u>	<u>4,752</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £000	Total funds 2024 £000
Tangible fixed assets	1,314	1,314
Current assets	4,849	4,849
Creditors due within one year	(1,423)	(1,423)
Total	<u>4,740</u>	<u>4,740</u>

AUTISM WEST MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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

	2025 £000	2024 £000
Net income for the year (as per Statement of Financial Activities)	12	365
Adjustments for:		
Depreciation charges	67	63
Interest received	(105)	(84)
Decrease/(increase) in debtors	791	(1,182)
Increase/(decrease) in creditors	(249)	85
Net cash provided by/(used in) operating activities	516	(753)

20. Analysis of cash and cash equivalents

	2025 £000	2024 £000
Cash in hand	3,197	2,868
Total cash and cash equivalents	3,197	2,868

21. Analysis of changes in net debt

	At 1 April 2024 £000	Cash flows £000	At 31 March 2025 £000
Cash at bank and in hand	2,868	329	3,197
	2,868	329	3,197

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 incurred expenditure with autism.west midlands of £2,143 (2024 restated - £2,537).

AUTISM WEST MIDLANDS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

23. Monies held as custodian

At 31 March 2025, the Charity, as custodian trustee, held £605,121 (2024: £953,650) on behalf of service users in individual separate accounts at the Co-operative and Barclays banks.