



Autism
Hampshire

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

COMPANY LIMITED BY GUARANTEE
REGISTERED COMPANY 01710300
REGISTERED CHARITY 288141



AUTISM HAMPSHIRE

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AUTISM HAMPSHIRE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDING 31 MARCH 2023

Reference and administrative details

Charity number 288141
Company number 01710300

Trustees

Jonathan Hardie (Chairman)
Andrew Edmonds (Treasurer)
Graham Shields (Company Secretary)
Jayne Turnbull
Deborah Nash
Alexander Parry
Andrew Reddy
Peter Robertson
Lee Corless (Resigned 14 April 2022)

Registered Office

1648 Parkway
Solent Business Park
Whiteley
Fareham
Hampshire
PO15 7AH

Senior Management Team

D'Arcy Myers	Interim Chief Executive	(from 30 September 2022 to 7 June 2023)
Allison Henbest	Operations Director	(from 12 September 2022 to 11 June 2023)
	Acting Chief Executive	(from 12 June 2023)
Diane Wilson	Operations Director	(from 10 January 2022 to 7 October 2022)
Jeremy Webb	Head of Human Resources and IT	
Emma Brough	Head of Finance	(to 29 September 2023)
Kay Rothwell	Head of Finance	(from 30 September 2023)
Cheryl Claxton	Associate Director, Community Partnerships and Development	
Debora Fitton	Senior Manager, Community Partnerships	(until 31 January 2023)

Bankers

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

Auditors

Azets Audit Services
Secure House
Lulworth Close
Chandlers Ford
Hampshire
SO53 3TL

Solicitors

Paris Smith
Number 1 London Road
Southampton
Hampshire
SO15 2AE

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

Introduction

The financial statements attached form the charity's statutory accounts for the year ended 31st March 2023, as approved by the Trustees. Copies of the statutory accounts will be submitted to the Charity Commission and to the Registrar of Companies. The auditor's report on the statutory accounts is unqualified.

The financial statements have been prepared in accordance with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019).

Objectives and activities

Vision

It is our **VISION** to create a better future for autistic people.

Mission

It is our **MISSION** to create opportunities, challenge perceptions, enhance choices and provide high quality services to meet the diverse needs of autistic people.

Autism Hampshire supports autistic people through a range of activities, including:

Supported Living Services

Autistic people are given freedom and independence to live with peers in a supported environment. People are supported in their own homes to learn life skills and to maintain an independent lifestyle.

Residential Services

Support is provided to autistic people within a residential setting with similar objectives to those of our supported living services.

Information, Advice and Guidance

Free support is available for autistic people, their families and professionals from our Information, Advice and Guidance team. The team meets individuals and families so that they can receive ongoing, consistent support pre, during and post diagnosis.

Serendipity Groups

Community groups so that autistic people can develop their social circles, learn new skills and become less isolated.

University Mentoring

Students at University who are autistic and / or have mental health challenges are offered 1-2-1 support to help them with the changes and needs of being at university.

CPD accredited training and consultancy

Courses and workshops support parents, adults, schools, employers and commercial partners to better understand autism and neurodivergence.

AUTISM HAMPSHIRE

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

Achievements and performance

Regulated Services – Residential Care Homes and Supported Living

Autism Hampshire is in a period of growth and transition for its Regulated Services, which has arisen primarily due to three new supported living contracts with Hampshire County Council in 2022-23. This added 16 new locations to our operations, which are now based in the new areas of Fareham and Petersfield, as well as the existing areas of Southampton and Gosport.

Our Supported Living services offer people the opportunity to live away from the family setting in an environment which best meets their individual needs. Support varies dependent on those needs, but can include support with personal care, leisure activities, cooking, cleaning and household chores. People we support include autistic people, as well as people with learning disabilities, mental health problems and physical disabilities. The first year of operating these new contracts has focussed on ensuring the consistency and quality of care across all our services and supporting managers and staff through this significant period of change.

In addition, we began to operate another Supported Living service, supporting individuals who had previously lived in one of our Gosport residential services. This was a positive move for those we support and enabled a more appropriate living environment compared with what is possible within residential care. We closed the care home once the residents moved to their new homes in April 2022.

The Trustees also took the decision to close the remaining residential care homes in Gosport. The services had previously been found “Inadequate” following an inspection by the Care Quality Commission in 2021. See section on Performance Management below. Despite the immediate response by management and the Trustees and considerable investment in both environment and training and support for the staff team, the Trustees considered that as the environment was not sustainable long term, at the high standard required for modern registered residential services, it was therefore appropriate to close both services. One home closed in December 2022 and the other in May 2023. The transitions for the individuals were, in all cases, to supported living environments, which better meet their needs. The transitions were all well planned, managed and supported by staff.

The services we are currently operating are all rated “Good” by the Care Quality Commission.

Information, Advice and Guidance

Our Information, Advice and Guidance (IAG) service is available to children (and their families) and adults who are on the diagnostic pathway or have been diagnosed as autistic. Referrals can be made by the person themselves or by professionals/family members. Overall, this forms a vital lifeline for many people who would otherwise be trying to get access to statutory services or are not eligible for these services. We provide consistent, safe and effective services through our fully trained IAG Officers.

During this financial year, we continued to be contracted to provide support by Hampshire County Council, Portsmouth City Council, Southampton City Council, Sussex Partnerships NHSFT and Surrey Partnerships NHSFT. Portsmouth City Council transferred the service to their in-house team from 1 April 2023

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

From April 2022 to March 2023, the Information, Advice and Guidance services handled:

- 2,423 email queries;
- 1,927 telephone enquiries; and
- 772 face-to-face appointments.

"Many thanks to the team for the most helpful guidance and information - it's truly appreciated and makes all the difference. Thank you for being there, especially in these times."

"You're all doing amazing and so supportive."

"The officer was lovely and calm and put me at ease. The ideas are great, and I hope they will be effective. So great how quickly I could get an appointment too. Thank you so much."

Serendipity Community Groups

Between April 2022 to September 2022, we brought back all pre-pandemic Serendipity Groups. The groups are based in a specific geographical location to support local autistic adults. Some groups have a particular focus on the members' interests, such as art. The groups meet in-person, online or a mixture, depending on the wishes of the group members.

We have been able to invest heavily in the development of the programme and the introduction of new groups, owing to a successful bid for 3-year funding from the National Lottery Community Fund, starting in April 2022. This is supplemented by other secured grants and fundraising income.

Our Southampton City Farm Group started in March 2023, and has been hugely popular. This is a skills-based group that supports people to feel more confident and independent by developing their life skills through growing their own vegetables, learning how to look after animals and pets, and through understanding more about the natural environment. In addition, we have introduced two new social groups this financial year; we now have groups meeting monthly in Basingstoke and the New Forest.

As of end of March 2023, we are now running eight out of eight planned social groups, two online groups and two out of four planned skills-based groups.

We started a partnership with Leonard Cheshire, a provider supporting people with learning disabilities and neurodivergent conditions, to deliver their YES course to some of our autistic adults. The YES course was a 12-week programme aimed at supporting autistic people to develop their employability skills. Eight people regularly attended the sessions. Feedback showed participants' confidence to find paid and/or voluntary work had improved overall at the end of the course.

As of March 2023, we have a total maximum capacity across our in-person groups of 266 spaces per month. 51 people attended in person groups in April 2022 (due to closure from Covid-19), increasing to 84 people in September 2022 and 172 active members in March 2023. As of March 2023, we have an average of seven online group attendees per session across the two online groups.

"The group was a great help, especially having other autistic people in the group who understood the problems I was going through."

"It has allowed me to be in a safe space where I am not judged, I can be myself and make new friends."

AUTISM HAMPSHIRE

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

University Mentoring

Specialist Mentoring aims to empower students using specific strategies to help manage barriers to learning and life whilst at university. During the last year, our team of highly qualified mentors have offered students at the University of Portsmouth the chance to reflect, learn and action ways that they can boost their independence whilst studying. Our mentors can support students who are autistic (AS), have SPLD (specific learning differences such as ADHD, dyslexia, physical conditions) and/or have mental health conditions (MH).

Our service supported 131 students during the financial year, with the total continuing to rise throughout the academic year. Whilst some students are only referred for one type of support role out of autism, SPLD and mental health, many can be referred for dual or triple support roles.

Out of this total, 73 were referred for mental health support, 89 were referred for support for their autism and 35 were referred for specific learning differences support (these figures include singular and multiple support types for each student referred).

"I wish to sincerely thank you for the excellent mentoring support you have given me in the final phase of my PhD. Thank you so much for bearing with me along this bumpy journey and believing in me when I was overwhelmed and struggling, for your guidance on PhD planning, for all the organisational hacks that will stay with me for the rest of my life, for keeping me focused on the goal. My doctorate. Importantly too, thank you for caring about my well-being in the darkest moments of these extraordinary times we are experiencing."

"I have been given solutions and new methods to help my organisation that I hadn't come across before. These methods really helped me be more productive whilst being kinder to myself."

"At the beginning of my sessions, I was struggling with the social aspects of starting university and had quite a pessimistic outlook on my experiences. Throughout mentoring sessions, I have improved social skills which have allowed me to make friends, as well as given me another viewpoint on experiences I have had at university that were more positive."

"My mentor helped me develop into a completely different version of myself who prioritises self-care whilst still getting good grades. I don't know what I would have done without them."

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

CPD accredited training and consultancy

Autism-related training courses are delivered externally to parents, carers, schools, autistic adult and employers. The team has been offering training over the past ten years with great success and continues to receive exceptional feedback from people undertaking training courses. Autism Hampshire trainers collaborate with Experts by Experience on the design and content of our training to ensure personal perspectives are an integral part of all the courses.

The following attendees shared their experiences of attending Autism Hampshire training:

"I found the course very helpful and thought provoking. I have a better understanding of the challenges my daughter faces and the support strategies needed to help her. I wish that I attended the course 10 years ago!"

"The trainer has been a fabulous facilitator. From the outset, they welcomed everyone's opinions and made it a safe place for respectful discussion. I found that their real life (anonymous) experiences from working with autistic people, their own life experiences added useful, real life examples to bring the course content to life. I feel lucky to have been given the support through this course and will recommend to other parents who may be going through the diagnosis pathway."

"This has been very useful in applying to a child with ASD in my class and helping them to manage and feel less concerned with the demands of a change in key stage. It has also been helpful to help collect and identify evidence for a child who potentially has ASD and be able to adapt learning for him and find some strategies that are helping to detect clues and stimming as they often mask."

"Thank you, very informative and relevant to my CPD. I've recommended the course to a number of my work colleagues. Best wishes."

Experts by Experience

Autism Hampshire's Experts by Experience Forum continues to support the charity with strategic support and advice. The forum is made up of autistic people with a variety of backgrounds and experience, both internal autistic staff members and external individuals. The panel met online 12 times in 2022-23 and have supported with advice on new community projects, research collaborations and Serendipity groups development.

Fundraising and Retail

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

Fundraising

Autism Hampshire raises funds to support autistic people through community projects that are not funded through local authority contracts, such as our Serendipity Groups programme. Funds are also raised to support core costs where required, as well as specialist equipment and sensory items for the people we support to use. Household furniture, gardening equipment and other items are fundraised for on an ad-hoc basis.

Funds are raised through several income streams, including community and events, Trusts and grants, individual giving and corporate donations. Throughout the year, Covid-19 continued to have an impact on the charity's

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

fundraising, with several events cancelled or postponed. The annual Charity Golf Day was postponed and took place in April 2023.

Following recovery from Covid-19, we continue to build momentum into our community and events fundraising. The team has had success through developing our range of challenge events this year, with a particularly successful year raising funds from London Marathon entrants.

Following the successful application to the National Lottery Community Fund to raise income for our Serendipity Groups programme we have built on this with successful grant applications for new skills-based groups including a drama group, mental health and wellbeing and farm group, as well as towards core costs for running the wider Serendipity programme.

We were also successful in an application to Hampshire County Council's Get Going Again fund, raising £99,884 to introduce our Autism and Health project, supporting autistic people to re-access their healthcare and community sites following Covid-19.

The total raised from donations, legacies and grants in 2022-23 was £299,458 with expenditure of £105,001.

Whilst the majority of our income arises from fees charged for services, the Trustees recognise the importance of both specific and general donations in assisting the development of our services. We would like to thank all our donors and sponsors for their continued support.

Retail

Autism Hampshire continues to run a charity shop in Fareham. Retail income has continued to increase as we have built relationships with the local community and developed our offering. In 2022-23 the shop raised £101,237 in income – an increase of 45%, with expenditure reducing by 6% to £82,299.

The shop is supported by two employees – a Shop Manager and an Assistant Manager – as well as a number of volunteers, without whom the shop could not operate. The volunteers support the general day-to-day running of the shop as well as online selling through EBay.

Organisational partnerships

Autism Hampshire and its senior management team continue to contribute to local and national strategy through partnering with organisations such as the Autism Alliance, Hampshire Autism Board and Portsmouth Autism Community Forum.

The Autism Alliance seeks to provide networking, autism practice development and to influence local, regional and national autism related policy development and implementation.

Additionally, our Community Services teams have developed strong links to local organisations and charities, such as Solent Mind, Leonard Cheshire, MAST Mayflower Studios and Southampton City Farm. We continue to seek partnerships with local organisations, providers and charities to support our community development and ensure we are delivering services that autistic people want.

Opportunities for growth

A key strength and definitive characteristic of the charity is its specialist knowledge and experience in autism. Whilst the training team deliver specialist training to in-house staff and as part of local authority contracts, an important area for growth will be the expansion of training and consultancy services to employers, educational

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

establishments and other organisations. This will support the strategic aim to help employers in the Hampshire area to embrace neurodiversity, providing more and better opportunities for autistic people and others with neurodivergence.

The charity's shop has had a very successful year. Locations for a second shop are being considered, along with plans to maximise the funds that can be generated through online sales.

We aim to continue building on our relationships with key commissioning partners, such as local authorities and the Hampshire and Isle of Wight Integrated Care Board.

Tackling funding challenges

In common with the rest of the social care sector, Autism Hampshire has experienced pressures on both income, as local authority budgets are squeezed, and high inflationary pressures on costs, especially staff salaries. The Regulated Services department has been subject to extensive review from both quality and financial perspectives, with a view to ensuring all the packages of support we provide are financially sustainable, that they provide the right opportunities for the people we support and that our staff are fairly remunerated for their excellent work. In some cases, this involves closing services that no longer meet the needs of those we serve and working with care managers to transition them to more appropriate services. Within Community Services, some funding for contracts to provide information, advice and guidance has been reduced from April 2023 as local authorities seek alternative delivery methods. This has also resulted in reviews to ensure that Autism Hampshire's contractual obligations can continue to be met and that the costs of providing services fit within the envelope of funding provided. The charity is grateful for the support of commissioners in Hampshire who continue to engage positively and support the organisation through this process.

Longer term sustainability

Over the past few years Autism Hampshire, along with the wider charitable sector, have faced several difficult external influences, such as social care funding, Covid-19, and the cost-of-living crisis. These factors have made it more challenging to deliver high quality social care services that are financially sustainable. Following a thorough organisational review of Autism Hampshire, our board of Trustees concluded that the best way of securing the future of our services for the people we support would be to seek a merger partner.

We followed a thorough process to find the right partner and following extensive discussions, we have selected Avenues Group as our merger partner of choice. We chose Avenues Group as a merger partner for its shared values, commitment to quality and expertise in supporting people's lives and careers.

Autism Hampshire and Avenues Group have agreed to merge. From 1 November 2023, Autism Hampshire will be part of Avenues Group.

Avenues Group is a specialist charity provider of supported living, residential care and outreach services for people with autism, learning disabilities and complex needs. They work across Hampshire, Hertfordshire, Surrey, London, Kent, Sussex, Essex, Suffolk, Cambridgeshire and Shropshire. Avenues Group believe that everyone should have the opportunity to be an active citizen and engaged in the community where they live.

We have carried out a comprehensive due diligence exercise over the past few months to reduce any potential risks to Autism Hampshire – and Avenues Group have done the same of us. Following this process, both our boards of Trustees have agreed that we go ahead with the merger.

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

Our board of Trustees consider that we will gain many benefits by becoming part of Avenues Group. They also recognise that Avenues Groups' values align with ours. These values are:

- **Respect:** We treat people as we would wish to be treated ourselves.
- **Excellence:** We don't settle for okay, we are determined to achieve more.
- **Integrity:** We do the right thing, even if it takes more time and effort.
- **Pride:** The work we do is something we want to tell others we are part of.

We believe that joining Avenues Group is in the long-term best interests for both organisations and the people we support. This merger offers Autism Hampshire, as well as Avenues Group, more security in a challenging sector. It will enrich the experiences of the communities we support, and the wider Avenues Group. It will help us to deliver more meaningful outcomes for the people we support and strengthen our offer for employees.

In joining Avenues Group, Autism Hampshire will gain greater financial stability, access to resources, opportunities and skills. This will allow us to further develop our specialist services for the people we support. Avenues Groups' sector-leading training and wide-ranging operational experience will benefit both those who are supported and employed by Autism Hampshire.

Through bringing together strengths from both Autism Hampshire and Avenues Group, we will grow our services for the people we support. Together, we want to create a better future for autistic people in Hampshire and beyond.

Structure governance and management

Performance Management

The charity uses various criteria to assess its performance; quarterly formal business reviews held for each department triangulate indicators related to quality and cost. Key performance indicators related to each contract term are used to assess overall effectiveness and viability. Also, feedback on our services from all stakeholders and reports from regulators including the Care Quality Commission are key to this assessment process.

The Care Quality Commission reviewed our residential services in Brockhurst Road, Gosport, during 2021, and unfortunately deemed that they were inadequate, placing them into special measures. Management quickly acknowledged and acted upon the points raised, including investing heavily in significant improvements to the living environment as well as the quality of support being provided. The cost of bringing these services up to the standard that we aspire to is reflected in the 2021-22 accounts. The services were subject to a focused inspection in July 2022 to follow up on key areas. The result was a rating of 'Needs Improvement', with no breaches in regulations found. It was however decided to close both services – one in December 2022 and the other in May 2023.

Our other residential service, located in Southampton, was inspected by the Care Quality Commission in January 2022 and received a rating of 'Good' across all categories.

Governing document

Autism Hampshire is a charitable company limited by guarantee, incorporated 28 March 1983 and registered as a charity on 30 November 1983. The company was established under a Memorandum of Association, which details the objects and powers of the charitable company, and it is governed under its Articles of Association as amended (the latest amendment was dated 10th December 2013 and incorporated the change of name from Hampshire Autistic Society). Being limited by guarantee, the company has no authorised or issued share capital.

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

The liability of each member is limited to a contribution (not exceeding £1) to the company assets if it should be wound up while they are a member or within one year after they cease to be a member, for payment of the company's debts and liabilities contracted before they cease to be a member and the costs, charges and expense of winding up.

The Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity'. The charity's activities continue to operate exclusively for the public benefit.

Appointment to the Board

Board members are also Trustees of the organisation for the purposes of charity law, as well as being directors of the company for the purposes of the Companies Act 2006. The Trustees are elected for a minimum of three years with one third of the Trustees put up for re-election at each AGM. The Board meets a minimum of four times a year at which the annual budget and strategic plans are considered and approved. Trustees also attend other Board Sub-Groups for Governance (risk, quality, Health and Safety) Finance, Business Reviews for service areas and other meetings related to major service development projects such as De-Registration.

In recruiting new Trustees, the Board aims to achieve and maintain a good balance between professional Trustees and experts by experience/parental representation. The Board maintains a Search Committee to ensure this balance is properly maintained.

Trustee induction and training

Having been identified, potential Trustees are invited to become involved with Autism Hampshire by attending Board meetings as a guest to learn more about the requirements. This becomes something of an extended interview process for both parties and is intended to ensure that on appointment the new Trustee will be bringing the necessary skills and commitment to the role. During this time the candidate is made fully aware of the formal responsibilities of the position and the charity's decision-making processes.

When the appointment is agreed, the potential Trustee is co-opted to the Board and subject to approval by the members and other board Trustees, before officially becoming a Trustee at the subsequent AGM. An induction programme covers all aspects of Trustee duties and the complete range of services provided by the organisation.

An annual Board of Trustees away day is held to; review the Board's effectiveness; review Strategy and Risk approaches; and to ensure that Trustees are fully aware of any legal or regulatory changes that affect their role.

Organisation

Under the Articles of Association, the Board of Trustees consists of at least five and not more than fifteen individuals. It is usual for a simple majority of the Board to be persons with autism (or similar condition) or parents / guardians / carers of such persons. All Trustees are required to be members of the organisation. At present, the Board consists of eight appointed Trustees.

The Board is responsible for the direction and management of the organisation and in discharging these responsibilities, meets regularly throughout the year. It delegates day-to-day operational management and decision-making to the Chief Executive Officer.

The organisation has a wholly owned subsidiary – Hampshire Autistic Services Ltd (formerly Autism Hampshire Ltd) which remains a dormant company, having never traded. The investment in this company is one ordinary £1 share.

No member of the Board of Trustees has any financial interest in Autism Hampshire or its subsidiary company.

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

Pay policy for senior staff

The Trustees consider the Board of Trustees, who are the company's directors, and the Chief Executive/Senior Leadership Team to be the key management personnel of the charity. All Trustees give their time freely and none received remuneration or expenses in the year. There were no related party transactions.

The pay of senior staff is reviewed periodically by the charity's Trustees in the light of affordability and market conditions. Three pay reviews have been awarded since April 2019 for senior staff, all of which were applied to all staff of the charity. In April 2022 it was 5% and in April 2023 it was 5.5%, significantly lower than both inflation and the average increases to pay being awarded to those employees earning the lowest hourly rates.

Financial review

Income received was £7,268,775 (2021-22: £4,130,465) and resources expended totalled £7,609,070 (2021-22: £4,754,758) resulting in an overall deficit for the year of £237,210 (2021-22: deficit of £624,293).

Voluntary income from donations, legacies and grants increased significantly from £69,498 in 2021-22 to £299,458. This was largely due to significant activity in grant applications which were successful in securing funds restricted to community projects. Income from charitable activities increased by 65% to £6,474,268 as a result of the new supported living contracts taken on at the end of March 2022. Income from fundraising events decreased by 10%, as this has been a more challenging area for income generation during the cost of living crisis. In contrast, the charity shop has increased income by 45% as a result of operational improvements and the popularity of second hand sales both in person and online.

Expenditure increased by around 63%, largely as a result of the new supported living contracts. Spend on agency staff has been higher than anticipated owing to the challenges of recruiting and retaining staff in the sector.

Total reserves at 31 March 2023 were £2,190,147, of which £129,052 were restricted and £2,061,095 unrestricted. The statement of cashflows shows a net cash decrease of £303,655 (2021-22: decrease of £426,453), reflecting the deficit for the year.

Principal risks and uncertainties

As the charity's principal funding sources are Local Authorities, there is a risk that ongoing financial constraints in the public sector affects our ability to ensure that each service is financially sustainable in its own right, whilst maintaining the high quality of services we aim to deliver, and the people we support deserve.

In 2022-23 we have faced additional challenges from wage inflation, the cost of living crisis and worsening recruitment and retention difficulties in the sector.

These risks have been managed by regularly reviewing each service and identifying any changes that may be required to make them financially sustainable.

Factors likely to affect future financial performance or position

The issues noted above are likely to continue into future periods, with continuing inflation and increases in National Living Wage/Minimum Wage causing challenges for the ongoing provision of services. Discussions with key commissioners in early 2023-24 have been very helpful in securing appropriate inflationary uplifts to the majority of the supported living services that the charity delivers.

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REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

Investments policy

The Trustees review and determine the strategy, policy and management of any investments held and adopt a cautious approach to investment. The charity currently holds no equity investments. It is intended to transfer cash reserves to a cash management platform which will ensure all accounts are protected under the Financial Services Compensation Scheme and to ensure the best interest rates are obtained for any cash held by the charity.

Reserves policy

The Board of Trustees has considered the adequacy of reserves held as at 31 March 2023 in the light of the Charity Commission guidance on charities' reserves. The Board of Trustees has determined that it is desirable to hold free reserves sufficient to meet three months of current levels of operating expenditure. This is deemed a reasonable timeframe in which to reorganise the charity's services in the event that funding streams are significantly cut. At 31 March 2023 the position with regard to reserves was as follows:

Amount of total funds held: £2,190,147.

Amount of restricted funds: £129,052.

Amount that can only be realised by disposing of tangible fixed assets: £1,426,962.

Balance of funds at 31 March 2023: £634,133

The balance of funds at 31 March 2023 represented around four weeks of current levels of operating expenditure. The requirement for reserves to be held in accessible funds has increased since the charity expanded its services in April 2022. With further disposal of residential properties in 2023/24 readily available reserves will increase. The merger with Avenues Group from 1st November 2023 will further support the sustainability of Autism Hampshire.

Employees' involvement

The charity continues its practice of keeping all employees informed on matters affecting them so that a common awareness amongst all employees is developed. Where applicable, the charity consults employees or their representatives on a regular basis so that the views of employees can be considered in making decisions that are likely to affect their interests. A staff forum operates to ensure we are listening to the views and gathering feedback from employees. A full staff survey is conducted annually.

Risk management

Key financial risks are being addressed to ensure the ongoing financial sustainability of the charity as explained above. The Trustees, senior management and senior staff contribute to the risk management process and based on this approach, the Trustees are satisfied that Autism Hampshire has no major risks that have not been addressed or mitigated during this period.

AUTISM HAMPSHIRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDING 31 MARCH 2023

Statement of Trustees' responsibilities

The Trustees (who are also Directors of Autism Hampshire for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Statement as to disclosure to our auditors

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

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

Equality and diversity

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

The organisation is committed to ensuring that it continually develops and supports a culture of effective communication and that all staff have an equal opportunity to contribute. This is achieved through our internal communication policies and procedures.

By order of the Board

Graham Shields

Graham Shields (Oct 31, 2023 12:34 GMT)

Graham Shields, Secretary

AUTISM HAMPSHIRE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AUTISM HAMPSHIRE (CONTINUED)

Opinion

We have audited the financial statements of Autism Hampshire (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. 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 HAMPSHIRE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AUTISM HAMPSHIRE (CONTINUED)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception

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

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

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

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.

Auditor 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.

A further description of our responsibilities is available on the FRC's website at:

<http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

AUTISM HAMPSHIRE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AUTISM HAMPSHIRE (CONTINUED)

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

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.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations. Including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of 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 indication of potential bias.

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.

Use of our report

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

Azets Audit Services

Jon Noble (Partner Audit and Assurance)

For and on behalf of Azets Audit Services

**Chartered Accountants
Statutory Auditor**

Date: 30th October 2023

Secure House
Lulworth Close, Chandlers Ford
Hampshire
SO53 3TL

AUTISM HAMPSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 MARCH 2023

Statement of Financial Activities (incorporating the Income and Expenditure Account and Statement of Total Recognised Gains and Losses) for the year ended 31 March 2023.

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022-23 £	Total Funds 2021-22 £
Income and endowments from:					
Donations and legacies	3	32,690	1,979	34,669	35,205
Grants	3	-	264,789	264,789	34,293
<i>Charitable activities:</i>					
Adult services	4	6,000,274	-	6,000,274	3,409,640
Community partnerships	4	473,994	-	473,994	519,523
Other trading activities	5	131,193	-	131,193	102,876
Investments	6	4,782	-	4,782	4,001
Gains of disposal of assets		625,842	-	625,842	24,927
Total		7,268,775	266,768	7,535,543	4,130,465
Expenditure on:					
<i>Raising funds:</i>					
Cost of generating funds	7	187,300	-	187,300	187,156
<i>Charitable activities:</i>					
Regulated services	8	6,981,020	16,643	6,997,663	4,132,159
Community partnerships		440,750	147,040	587,790	435,443
Total	16	7,609,070	163,683	7,772,753	4,754,758
Net income/(expenditure)		(340,294)	103,085	(237,210)	(624,293)
Transfers between funds	16	(9,894)	9,894	-	-
Net movement in funds		(350,188)	112,979	(237,210)	(624,293)
Reconciliation of funds:					
Total funds brought forward	16	2,411,284	16,073	2,427,357	3,051,650
Total funds carried forward		2,061,095	129,052	2,190,147	2,427,357

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

The deficit for the year for Companies Act purposes is £237,210 (2021-22: deficit £624,293).

The notes on pages 23-33 form part of these financial statements.

AUTISM HAMPSHIRE

BALANCE SHEET

AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets:			
Tangible assets	13	1,426,962	1,641,431
<i>Total fixed assets</i>		<u>1,426,962</u>	<u>1,641,431</u>
Current assets:			
Debtors	14	801,572	458,141
Cash at bank and in hand		623,240	926,895
<i>Total current assets</i>		<u>1,424,812</u>	<u>1,385,036</u>
Liabilities:			
Creditors: Amounts falling due within one year	15	(661,627)	(599,110)
<i>Net current assets</i>		<u>763,185</u>	<u>785,926</u>
<i>Total assets less current liabilities</i>		<u>2,190,147</u>	<u>2,427,357</u>
Total net assets		<u>2,190,147</u>	<u>2,427,357</u>
The funds of the charity:	16,17		
Restricted funds		129,052	16,073
Unrestricted funds		2,061,095	2,411,284
Total charity funds		<u>2,190,147</u>	<u>2,427,357</u>

The financial statements of Autism Hampshire (registered number 01710300) were approved by the Board of Trustees and authorised for issue on 30th October 2023.


Andrew Edmonds (Oct 31, 2023 15:34 GMT)

Andrew Edmonds
Treasurer

The notes on pages 23-33 form part of these financial statements.

AUTISM HAMPSHIRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDING 31 MARCH 2023

	Note	Total Funds 2022-23 £	Total Funds 2021-22 £
Cash flows from operating activities:			
Net cash inflow / (outflow) from operating activities	1	(1,065,269)	(348,246)
Cash flows from investing activities:			
Interest received		4,782	4,001
Purchase of tangible fixed assets		(11,185)	(82,208)
Proceeds from sale of tangible fixed assets		768,017	-
Net cash inflow / (outflow) from investing activities		761,614	(78,207)
Decrease in cash and cash equivalents in the year		(303,655)	(426,453)
Cash and cash equivalents at the beginning of the year		926,895	1,353,348
Cash and cash equivalents at the end of the year	2	623,240	926,895

AUTISM HAMPSHIRE

NOTES TO THE STATEMENT OF CASH FLOWS

FOR THE YEAR ENDING 31 MARCH 2023

Notes to the cash flow statement

1 Reconciliation of net expenditure to net cash flow generated from operating activities

	Total Funds 2022-23	Total Funds 2021-22
	£	£
Net expenditure for the year	(237,210)	(624,293)
Adjustments for:		
Interest receivable	(4,782)	(4,001)
Depreciation charges	83,479	81,826
(Profit) on disposal of tangible fixed assets	(625,842)	-
Increase in debtors	(343,431)	(118,223)
Increase in creditors	62,517	316,445
Net cash used in operating activities	(1,065,269)	(348,246)

2 Analysis of cash and cash equivalents

	Total Funds 2022-23	Total Funds 2021-22
	£	£
Cash at bank and in hand	623,240	329,485
Cash on deposit	-	597,410
Total cash and cash equivalents	623,240	926,895

AUTISM HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

1. Accounting policies

a) Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) and the Companies Act 2006.

The financial statements are prepared in Sterling which is the functional currency of the charitable company.

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

b) Preparation of accounts on a going concern basis

The charity continues to operate in a sector facing significant financial challenges including wage inflation, recruitment and retention issues in the care sector and limited funding available from local authorities to cover these additional costs. The charity has reviewed the financial sustainability of all services and as part of this various properties held by the charity are no longer required and are in the process of being sold, giving rise to significant cash inflows in 2022-23.

Following a thorough organisational review of Autism Hampshire, the board of trustees concluded that the best way of securing the future of our services for the people we support would be to seek a merger partner.

Autism Hampshire and Avenues Group have agreed to merge with effect from 1st November 2023 (see Post Balance Sheet Events).

The board of trustees consider that by merging with Avenues Group Autism Hampshire will gain greater financial stability, access to resources, opportunities and skills. Accordingly, they continue to adopt the going concern basis in preparing the accounts.

Autism Hampshire meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

All incoming resources and resources expended derive from continuing activities.

c) Group financial statements

Autism Hampshire has one wholly owned subsidiary company – Hampshire Autistic Services Ltd. The investment in this company is one ordinary £1 share. This company has not traded since incorporation. The Statement of Financial Activities and Balance Sheet present information about the charity as an individual undertaking and not as a group on the basis of materiality.

d) Fund accounting

Unrestricted funds

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

AUTISM HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

Restricted funds

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

e) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) on an accruals basis, except to the extent that grants receivable must be applied to future periods of expenditure, or are contingent on future requirements being fulfilled. Performance related income invoiced in advance of the charity is deferred in the accounts until such time as the contract is fulfilled. Grants of a general nature have been included within donations and legacies whilst those performance-related grants that specify conditions have been included within charitable activities.

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

Income from charitable activities comprises fees receivable in respect of core services provided by the organisation. Where fees are set at an annual rate and then billed to the relevant authorities in stages throughout the year, income has been brought into the statement of financial activities on the basis of a strict time apportionment over twelve months.

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

f) Expenditure

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

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

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

g) Allocation of support costs

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

h) Pension scheme

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

AUTISM HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

Autism Hampshire also participates in a defined benefit pension scheme for certain staff who have transferred to the charity under Transfer of Undertakings (Protection of Employment) (TUPE) regulations. This scheme is operated by the NHS and is unfunded. Contributions to this scheme, as advised by the scheme administrator, are charged to the Statement of Financial Activities as they fall due.

i) Tangible fixed assets and depreciation

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

Freehold land is not depreciated.

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

Asset category	
Buildings	2 – 2½%
Equipment	15 – 25%
Motor Vehicles	20%

j) Value added tax

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

k) Operating lease rentals

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

l) Financial instruments

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

m) Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

n) Creditors and provisions

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

2. Legal status of the charity

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

AUTISM HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

3. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022-23 £	Total Funds 2021-22 £
Donations	31,685	1,979	33,664	34,796
Grants	-	264,789	264,789	34,293
Memberships	1,005	-	1,005	409
Total	32,690	266,768	299,458	69,498

4. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022-23 £	Total Funds 2021-22 £
<i>Adult Services:</i>				
Commissioned packages of support	5,970,044	-	5,970,044	3,318,855
Grants	14,270	-	14,270	74,825
Rental income	15,960	-	15,960	15,960
Total	6,000,274	-	6,000,274	3,409,640
<i>Community Partnerships:</i>				
Commissioned work	412,795	-	412,795	368,548
Contracts	61,199	-	61,199	96,896
Grants	-	-	-	54,079
Total	473,994	-	473,994	519,523
Total	6,474,268	-	6,474,268	3,929,163

Rental income consists of rent payable by a housing association at a property used for Supported Living in Bitterne, Southampton (see also note 19).

5. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022-23 £	Total Funds 2021-22 £
Fundraising events	29,335	-	29,335	32,615
Trading operations	101,237	-	101,237	69,616
Lottery	621	-	621	645
Total	131,193	-	131,193	102,876

6. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022-23 £	Total Funds 2021-22 £
Bank interest	4,782	-	4,782	4,001
Total	4,782	-	4,782	4,001

AUTISM HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

7. Cost of generating funds

	Direct Staff Costs £	Other Direct Costs £	Governance Support Costs £	Other Support Costs £	Total 2022-23 £	Total 2021-22 £
Fundraising costs	47,509	41,588	264	15,640	105,001	99,285
Trading operations	34,718	35,115	207	12,259	82,299	87,871
Total	82,227	76,703	471	27,899	187,300	187,156

8. Expenditure on charitable activities

	Direct Staff Costs £	Other Direct Costs £	Governance Support Costs £	Other Support Costs £	Total 2022-23 £	Total 2021-22 £
Regulated Services	4,101,724	1,836,015	17,589	1,042,335	6,997,663	4,132,159
Community Partnerships	349,002	149,757	1,477	87,554	587,790	435,443
Total	4,450,726	1,985,772	19,066	1,129,889	7,585,453	4,567,602

9. Support costs

	Direct Staff Costs £	Overheads £	Total 2022-23 £	Total 2021-22 £
Finance, HR and IS	264,125	82,879	347,004	310,592
Governance	-	19,537	19,537	12,591
Management	306,701	504,078	810,779	784,589
Total	570,826	606,494	1,177,320	1,107,772

Governance includes audit costs, the AGM and committee costs. Support costs have been allocated on the basis of time spent working on the activity.

AUTISM HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

10. Net income for the year

	2022-23	2021-22
This is stated after charging:	£	£
Depreciation	83,479	81,826
Auditor's remuneration – current year	18,000	11,700
- additional fee for the prior year	900	-
- non-audit fees	-	215
<i>Operating lease rentals:</i>		
Land and buildings	71,144	69,882
Other	14,714	1,027

11. Staff numbers and costs

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

	2022-23	2021-22
	Number	Number
Direct charitable	234	134
Fundraising and publicity	5	3
Management and Administration	25	18
Total	264	155

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

	2022-23	2021-22
	£	£
Salaries and wages	4,940,350	3,079,764
Social security costs	415,369	242,660
Pension costs	132,374	62,698
Total	5,488,093	3,385,122

The charity has included the cost of accrued holiday entitlements for all employees not taken at the year end. The cost of this was £4,192 (2022: £10,719).

One member of staff was paid a salary and emoluments between £60k-£70k (2021-22 one between £100k-£110k).

The charity's key management personnel consisted of 7 persons (2021-22: 9 persons) as listed on page 3. The total amount of employee benefits and other costs relating to key management personnel was £437,098 (2021-22: £396,599).

AUTISM HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

The charity operates a defined contribution personal pension scheme which is available to all qualifying staff. The charity contributes a minimum of 3% of the employee's salary into the scheme subject to a minimum 5% contribution from the employee. The cost of the scheme in the year was £89,363 (2021-22: £62,698).

Autism Hampshire participates in a defined benefit pension scheme which is operated by the NHS and is unfunded. Contributions to this scheme, as advised by the scheme administrator, are charged to the Statement of Financial Activities as they fall due. The charity contributes 14.38% of pensionable earnings to this scheme which resulted in a cost of £43,011 in the year (2021-22: £nil).

12. Trustees' remuneration and expenses

No Trustee received remuneration of any form (2021-22: none). Expenses of £nil (2021-22: £88) were incurred in the year for Trustees' travel and subsistence.

13. Tangible fixed assets

	Land and Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	2,140,044	256,962	100,460	2,497,466
Additions	-	11,185	-	11,185
Disposals	(298,076)	(45,932)	(28,895)	(372,903)
At 31 March 2023	1,841,968	222,215	71,565	2,135,748
Depreciation				
At 1 April 2022	642,600	128,566	84,869	856,035
Charge for year	30,415	49,770	3,294	83,479
Eliminated on disposal	(166,093)	(41,239)	(23,396)	(230,728)
At 31 March 2023	506,922	137,097	64,767	708,786
Net book value				
At 31 March 2023	1,335,046	85,118	6,798	1,426,962
At 31 March 2022	1,497,444	128,396	15,591	1,641,431

Included within tangible fixed assets at 31 March 2023 are land and buildings at Brockhurst Road, Gosport, recorded at a net book value of £325,479 which were sold on 28 June 2023 for net proceeds of £633,612.

AUTISM HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

14. Debtors

	2023	2022
	£	£
Due within one year:		
Trade debtors	273,184	238,466
Other debtors	3,596	4,459
Prepayments and accrued income	514,092	204,516
	<u>790,872</u>	<u>447,441</u>
Due after one year:		
Other debtors	10,700	10,700
Total	<u>801,572</u>	<u>458,141</u>

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	200,522	177,154
Other creditors	101,711	86,131
Taxation and social security	128,946	76,583
Accruals	211,740	122,964
Deferred income	18,708	136,278
Total	<u>661,627</u>	<u>599,110</u>

Deferred income represents fees received in advance of the period to which they relate.

AUTISM HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

16. Movement in funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfer Between funds £	At 31 March 2023 £
Restricted funds					
i	-	6,166	6,166	-	-
ii	-	9,600	9,600	-	-
iii	-	500	278	-	222
iv	-	600	600	-	-
v	-	100,670	80,508	4,266	24,428
vi	-	15,000	-	-	15,000
vii	-	5,000	1,504	-	3,496
viii	-	9,000	586	-	8,414
ix	346	-	-	-	346
x	689	-	-	-	689
xi	-	10,591	16,219	5,628	-
xii	-	100	100	-	-
xiii	15,038	-	2,466	-	12,572
xiv	-	9,657	4,870	-	4,787
xv	-	99,884	40,786	-	59,098
Total restricted funds	16,073	266,768	163,683	9,894	129,052
Unrestricted funds					
General unrestricted	2,411,284	7,268,775	7,609,070	(9,894)	2,061,095
Total unrestricted funds	2,411,284	7,268,775	7,609,070	(9,894)	2,061,095
Total funds	2,427,357	7,535,543	7,772,753	-	2,190,147

Restricted funds

- i A grant from Southampton City Council towards the cost pressures associated with Covid-19.
- ii A grant from Southampton City Council to support a Covid-19 vaccination awareness project.
- iii A grant from John Lewis to purchase gardening equipment for use at supported living services.
- iv A donation from the Southampton Charitable Trust towards activities and equipment for people we support in the Southampton area.
- v A grant from the National Lottery Fund to support the development and operation of Serendipity social groups across Hampshire.
- vi A grant from the Thomas Bailey Fund to support the development and operation of Serendipity social groups across Hampshire.
- vii A grant from the Alice Ellen Cooper-Dean Charitable Foundation to support the New Forest Serendipity Social Group.
- viii A grant towards skills-based Serendipity social groups.
- ix A grant from the Partnership Foundation Community Funding to support sports and art activities for the Serendipity group members.
- x Caring Communities Grant – Southampton City Council grant towards the costs of 12 trial sports sessions that focus on a range of sports and physical activities for adults on the autistic spectrum.

AUTISM HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

- xi Grant from the European Social Fund for an employment project for which Autism Hampshire is partnering with Southampton City Council.
- xii A donation towards the work of the Information, Advice and Guidance team.
- xiii Net proceeds of a fundraising event towards the development of technology to support people on the autism spectrum.
- xiv A grant from the National Lottery Community Fund towards the production of books.
- xv A grant from Hampshire County Council towards a project aimed at improving access to healthcare services.

17. Analysis of assets and liabilities between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Fixed assets	1,426,962	-	1,426,962	1,641,431
Current assets	1,285,060	129,052	1,414,112	1,374,336
Long-term assets	10,700	-	10,700	10,700
Current liabilities	(661,627)	-	(661,627)	(599,110)
Long-term liabilities	-	-	-	-
Total	2,061,095	129,052	2,190,147	2,427,357

18. Operating lease commitments

Commitments under non-cancellable operating leases are as follows:

	2023 Land & Buildings £	2023 Other Operating Leases £	2022 Land & Buildings £	2022 Other Operating Leases £
Due not later than one year	51,757	1,136	64,019	1,800
Between one and five years	6,507	421	60,514	-
After more than five years	-	-	-	-
Total	58,264	1,557	124,533	1,800

19. Rental income

Aggregate rental income from operating leases was as follows:

	2022-23 £	2021-22 £
Letting of owned premises	15,960	15,960
Total	15,960	15,960

AUTISM HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDING 31 MARCH 2023

20. Related parties

There were no related party transactions for the year ended 31 March 2023 (2021-22: nil).

21. Government grants

The charity received the following government grants:

	2022-23	2021-22
	£	£
<i>Donations and legacies:</i>		
HM Revenue and Customs	-	8,306
Southampton City Council	15,766	-
Hampshire County Council	99,884	-
Total	115,650	8,306
<i>Charitable activities:</i>		
Hampshire County Council	-	120,583
Southampton City Council	-	16,260
Total	-	136,843
Total	115,650	145,149

22. Post balance sheet events

On 24th October an Emergency General Meeting of the Autism Hampshire Members agreed to a merger with Avenues Group, with a legal merger target date of 1st November 2023.

Following a robust due-diligence process both boards have agreed that they will come together within a group structure and believe that the merits of doing so will provide:

- better outcomes for the people both organisations support;
- increased reach and improved focus for community projects;
- a financially sustainable future and greater efficiencies through economies of scale;
- a strong employee offer;
- career development opportunities for employees;
- a strong presence and employer brand in the local labour market enabling an enhanced focus on and delivery of community projects, with a particular focus on those people who are not eligible for statutory services; and
- enhanced negotiating strength with commissioners.

Included within tangible fixed assets at 31 March 2023 are land and buildings at: Brockhurst Road, Gosport, recorded at a net book value of £325,479 which were sold on 28 June 2023 for net proceeds of £633,612; and Harcourt Road, Southampton recorded at a net book value of £307,755 which were sold on 11th October for net proceeds of £295,123.