



# Trustees' Report & Financial Statements

For the year ended 31 March 2016

**Autism Together  
(formerly The Wirral  
Autistic Society)**

Registered Charity No. 1007878  
Registered Company No. 2658268

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## **AUTISM TOGETHER (Formerly THE WIRRAL AUTISTIC SOCIETY)**

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<b>CONTENTS</b>	<b>Page</b>
Trustees' report	1
Auditor's report	16
Statement of financial activities	18
Balance sheet	19
Statement of cash flows	20
Notes to the financial statements	21

**TRUSTEES' REPORT**

**For the year ended 31 March 2016**

The trustees, who are all directors for the purposes of the Companies Act, present their annual report with the audited financial statements of the charity for the year ended 31 March 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Charities SORP (FRS102)' effective from 1 January 2015 in preparing the annual report and financial statements of the charity.

**Reference and Administrative Details of the Charity and its Trustees**

The charity is a charitable company limited by guarantee and was formed on 29 October 1991 as The Wirral Autistic Society. From 1<sup>st</sup> October 2015 the operating name of the charity became Autism Together and the name was legally changed at Companies House to Autism Together with effect from 22 June 2016.

It is with deep regret that the trustees report the death of Mr J Battersby, after 17 years of service as a trustee and 13 years as Chairman. Prof. H Dobson who had been his deputy subsequently became acting Chairman and was formally appointed in that role by the trustees on 24 September 2016.

A wholly owned subsidiary, Autism Together Limited was incorporated on 26 March 2015 in order to protect the name "Autism Together" for the use of the company. On 22 June 2016 the name of Autism Together Limited was changed to The Wirral Centre for Autism Limited. On 19 April 2016 a second subsidiary company, The Wirral Centre for Autism was incorporated. The name of this company was changed on 22 June 2016 to The Wirral Autistic Society in order to protect the former name of this company. Neither subsidiary company has traded from incorporation to the date of this report. Further details are given in note 25 to the financial statements

The trustees, who were all directors, and who all served throughout the period from 1 April 2015 to the date of this report (unless otherwise stated), are as shown below:

Mr M J Battersby (Chairman) (died 28 April 2016)  
Professor H Dobson (Acting Chairman from 28 April 2016, then Chairman from 24 September 2016)  
Mr G Adamson (retired 28 April 2016)  
Ms C Ames (appointed 24 September 2016)  
Mr S Ashton  
Mrs C Battersby (appointed 24 September 2016)  
Mrs K Beddow (retired 10 October 2015)  
Mr E Behan  
Mrs C M Beswick (retired 10 October 2015)  
Mr I Cadman (appointed 24 September 2016)  
Mr J Callcott (appointed 24 September 2016)  
Mr A Cragg (appointed 24 September 2016)  
Mr A Davies  
Mr M Fortune  
Mr J T Kennedy  
Mr P McGrory (retired 15 March 2016)  
Mrs R D Morley (retired 10 October 2015)  
Mrs A Reddy (retired 10 October 2015)

**Other Officers of the Charity:**

Independent Chair of the Audit and  
Risk Management Committee

Mr M Williams

Secretary to the Trustees:

Mrs B Williamson

Chief Executive

R O Bush

Director of Operations

M J Carolan

Director of Support Services

J G Strain

Director of Estates and Facilities

S Nunwick (until 31 July 2015)

Director of Finance/Company Secretary

P G H Wells

## **AUTISM TOGETHER (formerly THE WIRRAL AUTISTIC SOCIETY)**

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### **TRUSTEES' REPORT**

**For the year ended 31 March 2016**

<b>Registered Office</b>	Oak House (Unit C) 6 Tebay Road Bromborough Wirral CH62 3PA
<b>Company registration number</b>	2658268 (England & Wales)
<b>Charity registration number</b>	1007878
<b>Auditors</b>	Mazars LLP One St Peter's Square Manchester M2 3DE
<b>Bankers and deposit holders</b>	Barclays Bank Plc 20 Chapel Street Liverpool L3 9AG  CCLA Investment Management Ltd Senator House 85 Queen Victoria Street London EC4V 4ET  Bank Santander UK plc 4 St Paul's Square Liverpool L3 9SJ
<b>Solicitors</b>	Various firms used, depending upon matter

**TRUSTEES' REPORT**

**For the year ended 31 March 2016**

**Structure, Governance and Management**

**Governing Document**

Autism Together is a registered charity and company limited by guarantee. The company was originally formed under Memorandum and Articles of Association dated 29 October 1991 which were replaced by new Articles of Association on 2 March 2013.

**Members**

The trustees are required to regulate the admission and classification of members of the charity (including the admission of organisations to membership), the rights and privileges of such members and the conditions of membership, the terms on which members may resign or have their membership terminated, and the entrance fees, subscriptions and other fees or payments to be made by members. No persons shall be admitted a member of the charity unless their application for membership is approved by the trustees. There were 132 members at 31 March 2016, each of whom agree to contribute such amount (not exceeding £1) to the charity's 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 charity's debts and liabilities.

**Appointment of trustees**

The maximum number of trustees under the Articles of Association is 15. The Board of Trustees approve nominations for presentation to the AGM after consideration by the Nominations Committee. Details of trustees who held office from 1 April 2015 to the date of this report are shown on page 1 of this report.

**Trustee induction and training**

New trustees undertake an induction and training programme. All current trustees have completed a skills audit to ascertain their strengths and weaknesses. All prospective trustees are required to complete the audit. All trustees also complete a Disclosure and Barring Service (DBS) disclosure.

**Trustees and Public Benefit**

Autism Together exists for public benefit. The trustees have received training on and paid due regard to the public benefit guidance published by the Charity Commission in determining the charity's aims and objectives and in the way it delivers its services. Elsewhere in this report, the trustees give information about the way in which it has delivered its charitable purposes for the public benefit.

**Organisation**

The Board of Trustees carries responsibility for the efficient and effective management of the charity. During the year the Board met on 6 occasions for regular meetings. In addition the trustees have had individual appraisal meetings with the Chair of the Board, a recommendation from the Governance Review of 2014. The trustees also have a sub-committee structure to reflect the main business of the Society as follows:

- Finance (including fundraising)
- Audit and Risk Management
- Quality
- Property & Facilities (including IT and Health & Safety)

Last year saw the merger of the Quality of Care and Human Resource Committees to form a single Quality Committee. Minutes of all such meetings were circulated to the full Board of Trustees. We also have a Nominations Committee that meets on an ad hoc basis to consider nominations to the Board and sub-committees. The Society obtains advice from the Charity Commission as required and the trustees are aware of their responsibilities as trustees of a charitable organisation.

**TRUSTEES' REPORT**

**For the year ended 31 March 2016**

**Structure, Governance and Management (continued)**

The day-to-day management of the charity is delegated to the Chief Executive, who attends all Board of Trustee meetings. The Chief Executive heads a senior leadership team which comprises three other operational Directors: Director of Operations (formerly Client Services), Director of Human Resources and Director of Finance and Company Secretary. Meetings of the senior leadership team are held at least 6 times a year to monitor the progress of the charity. Minutes of these meetings are circulated to the Chairman of the Board of Trustees.

**Risk Management**

The trustees have developed a comprehensive risk register which is regularly monitored and reviewed by the Audit Committee on behalf of the Board. Through this process all significant risks have been identified and control systems are in place to mitigate these. The Audit Committee is headed by an independent chair who attends board meetings as an observer.

**Disabled Person's Policy**

We are an equal opportunities employer. All jobs are open to all applicants, subject to necessary occupational qualifications and all applications are given equal consideration. Training is provided for all employees in order to increase their knowledge and skills. Access to training is provided regardless of gender, age, domestic care responsibilities, race, disability, sexuality, beliefs, health, irrelevant criminal offences or any other personal characteristic. In order to allow opportunities for people with disabilities, the organisation will seek to ensure that, in accordance with the Disability Discrimination Act, where practicable, works will be carried out and equipment obtained to accommodate the needs of prospective and current disabled employees.

**Provision of Employee Information**

The Joint Negotiation and Consultative Committee ("JNCC"), which includes trades union representatives as well as other elected representatives of the employees of the Society, meets with the senior management team every three months. The terms of reference of the JNCC includes the discussion of any changes in the policies and procedures of the organisation and provides an occasion where any concerns of the employees of the Society can be raised. In addition the organisation publishes a staff newsletter, "The Shout", to inform all staff of significant corporate and personnel issues. We also run presentations for staff as required when significant changes are proposed and to keep staff aware of strategic developments.

**TRUSTEES' REPORT**

**For the year ended 31 March 2016**

**Objectives and Activities**

**Statement of Public Benefit**

The trustees considered and agreed this statement at their meeting on Wednesday, 14 September 2016. The objects of the charity as defined in our Articles of Association amended in March 2013 are:

To provide, promote and develop services for the welfare, care, training and education of those children, adolescents and adults variously diagnosed as autistic, or having autistic tendencies or traits, or Asperger's Syndrome, whether or not these conditions are associated with other conditions.'

In delivering our objects we provide the following services and have plans in place over the next five years to enable us to grow and develop these services further:

- Registered residential care
- Supported living/domiciliary care
- Respite care
- Community & Vocational Services
- Children & Family Services

Our progress, including the number of beneficiaries, is reported in both our Annual Review and the Trustees' Annual Report. With the exception of our Children & Family Service, we accept referrals from across the country, and fees are paid for by either the relevant local authority, with service users making contributions in accordance with specific criteria from any benefits which they might receive, or from personal budgets which people receive after being assessed by a local authority. We only support people who have an autistic spectrum diagnosis or condition and their families. Potential service users are all assessed to ensure that we can support them in an appropriate way. This ensures that we can give individuals opportunity to develop their potential, but also ensures that they, and members of the wider community, are protected from harm.

Our Children & Family Service is partly funded through charitable donations, is free at the point of delivery, and is available to families who are affected by autism and who live within Wirral. During 2015/16, we continued to receive a grant from the Early Intervention Grant monies via the Children's Department at Wirral Council. This has enabled us to continue with a number of after school activity clubs, for which a charge of £1.50 per session is made, and the sitting service.

Our Step into Work Programme is funded through a grant from the Big Lottery Fund for a period of five years from January 2012 and is free at the point of delivery to participants who receive no other form of statutory support. We received some European Funding to extend the life of this project beyond January 2017 and are currently exploring future funding options.

**Objectives for the Period Under Review**

Our priorities during 2015/16 included the following:

- To finalise plans for the remainder of the Raby site and securing funding to undertake development work.
- Develop services into other local authority areas, including Wales and Cheshire.
- Promote the organisation through an external conference.
- To rebrand the organisation ensuring that our name provides a platform for development into other geographical areas.
- Continue to develop a fully integrated Management and Care Management information system.
- Develop technology to improve to support options for individuals with Autism.

**TRUSTEES' REPORT**

**For the year ended 31 March 2016**

**Strategic Report**

**Achievements and Performance**

During 2015/16 the organisation met all of the key priorities identified for this period. Plans for the Raby site have been agreed by the Board of Trustees and the second phase of work will commence later in 2016 to refurbish Raby Old Hall and extend its usefulness.

Properties have been purchased in Cheshire and Wrexham and these are now operational. This, along with the acquisition of a building that we previously rented, has meant that we have increased our capital asset base along with the expansion of our geographical footprint.

In 2015 Wirral Autistic Society became Autism Together. The rebranding process was fully collaborative with service users and staff all providing suggestions as to the new name and agreeing to the branding. Following an organisation-wide vote, the new rebrand was approved by the Board of Trustees and launched at our first national conference "Autech 2015".

Autech 2015 proved to be one of the highlights of our year and we attracted a host of international speakers and delegates from across the country. Whilst acting as launch vehicle for our new brand, it also served to highlight the positive effects that engaging with technology can have for people who are on the autism spectrum.

Our Service Information Platform (SiP) has seen a staggered implementation programme. With various elements being brought on line over the year, the system should be fully implemented later in 2016.

With a generous donation from the organisers of a second Big Quiz, we were able to purchase an additional 10 iPads to support people with their communication. Autism Together committed to match funding in order to purchase the software (Apps) required.

**Residential Services and Respite Care**

The year began with the opening of The Willows, a purpose-built residential home which was the result of our Lifetime Appeal. Eight residents moved in and the difference to their wellbeing has been hugely positive.

The Willows achieved an "Outstanding" rating following its first CQC inspection in November 2015 – this is the only residential care home in the North West to have achieved this.

The Willows also took part in a pilot Hospital at Home Service for one resident. This was a new scheme introduced by the NHS as part of the Transforming Care Agenda that aims to keep individuals out of hospital and in community settings. Success was achieved through close partnership working with the local NHS teams and the dedicated staffing teams within the unit.

Other news includes the purchase of two new homes in Chester Road, Wrexham and The Vicarage, Great Sutton – our first residential services outside of Wirral. These now provide bespoke community-based services for residents new and old. The property in Wrexham also gives one individual the opportunity to achieve his lifelong dream of moving back to Wales. We also completed the purchase of Nelson's Croft, a property that we had previously rented.

The Ferns, our Respite service, continues to be extremely popular and is so full we have committed to building two extra rooms! The service currently supports 61 individuals including 13 new referrals within the year and 14 individuals have been able to move on into more long term placements.

All other CQC inspections of residential services that took place over the year have achieved a "Good" rating.



**TRUSTEES' REPORT**

**For the year ended 31 March 2016**

**Achievements and Performance (continued)**

**Supported Living and Domiciliary Care Services**

Staffing of services within supported living with core staff teams has improved significantly over the last twelve months. Vacancies have reduced and staff retention is much improved.

The management development programme has been hugely successful with almost all of our management team having gone through either the one day or five day programme. This in turn has had a positive impact on the skills and confidence of the management team, which in turn enables staff to feel supported and valued.

Service users themselves have had many successful outcomes and achievements:

- Many individuals have been able to enjoy a holiday away with staff support this year – places visited include Southport (first holiday), Abersoch, Lake District, Pembrokeshire, Alton Towers, Disneyland Paris, Centre Parcs in Cumbria and Turkey. Holidays for individuals with autism required precise planning and preparation for individuals. This would not be possible without the commitment of the support workers involved that have made these experiences possible.
- Eight individuals who live within supported living services have achieved ASDAN qualifications this year. A celebration of their achievements and presentation of their certificates is planned in the near future.
- Three individuals who requested to move house have been supported to do so by staff and Managers from supported living and have successfully moved to their new properties.
- Individuals have been developing skills across supported living with the support of autism practice, ranging from making a simple snack to baking cakes and cooking meals.

Overall, the supported living service has benefitted from a period of consolidation with the extent of growth significantly reduced over the last twelve months. This has allowed us to focus on positively engaging with staff to support them to provide 'specialist' support to the individuals who live within our services.

**Community and Vocational Services**

It has been another fantastic year for CVS and Step into Work, far too much to detail in a short report. The managers from each area provide in depth information about all the projects undertaken in their locations, and some highlights from each area are detailed below.

**Raby Hall CVS**

Work has been concentrated around improving access to activities, to include as wide a group of service users as possible. This has been achieved by the installation of many new hardstandings, paths and personal beds, much of which we have been assisted with by volunteer groups from companies such as BT and Biffa. There has also been a big drive to further improve autism practice in the area, with the introduction of work stations and information boards in various locations around the Kitchen Garden area.

**TRUSTEES' REPORT**

**For the year ended 31 March 2016**

**Achievements and Performance (continued)**

**Community and Vocational Services**

Creative Arts and Technology

The beautiful artwork produced by our service users has been displayed in many locations during the year, giving the public an opportunity to see for themselves how truly creative many of our resident artists are. Venues included; The Rathbone Gallery, Floral Pavilion and The Light Cinema. If we add to this the art competition organised and run by the department at our Autech Conference in Manchester, it all made for a very busy, but very productive year.

Community Health and Well-being

From a relay to bounce the height of Kilimanjaro on trampolines to celebrate World Autism Awareness Day, to our continued work with Wirral Rangers on projects at Wirral Country Park, it has been a particularly busy year for the department. In line with the theme of continuous improvement, a new Awards Co-ordinator role was created, to ensure that service users across the whole organisation have the opportunity to have their work and efforts recognised, through a range of awards. The Narrowboat was also given a much needed makeover.

Performing Arts

The area remains extremely popular with a range of service users of all ability levels. As well as the usual gigs in various venues, The Beathovens also released their debut album 'Different Minds', recorded in a state-of-the-art studio at Wirral Radio. The Drama Forum Group held its very own Oscar Awards evening and the Choir and Community Dance Group put on notable performances at the Family Fun Day in July.

Social Enterprise

We have seen a marked expansion in this area, much of which is down to demand for our services. There have been increased sales at Bromborough Pool Garden Centre, greater demand for our mobile landscape gardening services and the order book for our woodwork items continues to swell. Huge successes have been realised at Port Sunlight River Park, with it being nominated for a number of awards, and the park continues to go from strength to strength.

Step into Work

Five new teams comprising 26 students in total have enrolled during the year. These have resulted in 6 permanent jobs, as well as a host of work placements, fixed term roles, volunteering opportunities and progression to further education. As well as this work at the business end of the operation, SIW have also run numerous successful projects to engage the students, including; the production of a DVD promoting the programme, a pop-up shop, a monthly dining club and a summer garden party, to name but a few.

Connected

This much needed social club continues to engage with members who have historically found that making new friends isn't as straightforward as it sounds. The club focuses on supporting its members to make their own choices about where they would like to host their events, accepting that many will have interests that don't necessarily match their own. Popular venues to meet include: Birkenhead Priory, West Kirby and New Brighton, as well as various locations in the Bromborough area. New referrals to Connected are coming through all the time, which is great news for those who benefit from the support it offers to them.

**TRUSTEES' REPORT**

**For the year ended 31 March 2016**

**Achievements and Performance (continued)**

**Children & Family Services**

This area of our service portfolio receives the least in terms of statutory funding, yet to the families who are in contact with our Children and Family team, the support that they receive is invaluable. This team provides vital information for families who have received a diagnosis of autism and allows them to share in the experiences of others as well as receiving valuable practical advice.

During the year to March 2016, the service has provided the following:

- Parenting Course – we have provided places for 223 parents
- Tuesday Morning Workshops – we have provided places for 85 parents/professionals
- Coffee Mornings – we provided 11 sessions with an estimate of 110 people attending (average 10 per session)
- Activity Clubs – we have provided 402 hours of support for 162 children
- Take Two Short Break service – we have provided 1,854 hours of support for 58 children
- Friendship Groups – we have provided 160 hours of support for 74 young people
- Rainbow Groups – we have seen 195 children (including siblings). During this time frame we provided 5 sessions per week and families attended the groups individually for a combined total of 889 visits
- Referrals - 303 new referrals received during this period.

We have continued to receive regular referrals into our service and over the past twelve months we have been in contact with 303 new families.

**Fundraising Review**

Following a review of potential revenue streams it was agreed by the Board of Trustees that investment in the fundraising team should see an increase in voluntary income. A fundraising manager was recruited in December 2015 to provide a strategic direction to this area of the organisation. A fund raising strategy is to be developed during 2016 and its implementation is to align with the core business objectives for the next year.

The team throughout the year has continued to undertake a range of community activities including a Family Fun Day, Quiz, and Coastal Walk amongst others. The team has also been successful in securing the final funding for our Willows project and a number of smaller local grants to undertake specific community projects.

**Support Services**

Work has been ongoing to ensure that our infrastructure and back office support is as efficient as it can be. Whilst there have been additions to the Head Office team, these have only been authorised on the basis that they will add value to the overall organisation. Estates & Facilities has been reorganised, removing the need for a Director and replacing this post with a manager and two new co-ordinators to oversee specific areas.

Implementation of a new IT system has helped to support the work of the HR Team and accurate management data is now able to be retrieved in real time. Further roll out of this system will further enhance the integration of all Head Office departments. As a result of this work our Head Office costs still run below 10% of revenue.

**TRUSTEES' REPORT**

**For the year ended 31 March 2016**

**Financial Review**

Overall, the year proved to be financially challenging.

**Income**

Fee income continued to grow, up by 7% on the previous year but expenditure to support that income grew by 10%. Income from other sources such as grants and donations was reduced, but this was mainly because of the completion of the first phase of the Lifetime Appeal, following the completion and opening of "The Willows" in April 2015.

Fee income grew in all areas, in particular in our daytime Community and Vocational Services (CVS) which grew by 8% and in Residential Services which increased by 9% compared with the previous year.

CVS continues to be very much in demand and we are seeking further premises to expand this service further in 2016.

Residential income increased as we were able to utilise some of the additional capacity created on the Raby Site, following the opening of The Willows in April 2015. This continuing demand for accommodation on the Raby Site led us to develop plans for a short term refurbishment of Raby Hall. This will enable it to continue to be used for a limited number of residential placements, pending resources becoming available for a major redevelopment.

After several years of substantial growth, Supported Living income increased by a smaller amount during the year under review (3%). Autism Together continued with its strategy of diversification into other authority areas and opened a second community house in Cheshire West & Cheshire during the year. However, growth in Wirral was constrained for two reasons. The first was that the cost to Autism Together of providing Sleep-in cover increased substantially from July 2015 when that support began to be treated as Working Time, rather than being paid as an allowance and therefore subject to Minimum Wage legislation. The additional cost for existing service users was borne by Autism Together during the year and so we could not afford to take on new services requiring sleeping-in support at night until such time as the contracting authorities agreed to increase the payment for these services. The second reason was that Wirral Council were no longer prepared to commission services at our specialist rate and so we did not accept any further referrals on that basis. Substantial progress has been made to resolve these issues from April 2016.

**Expenditure**

During the year, total expenditure on charitable activities increased by 10%, compared to a 7% increase in fees. Payroll costs represent over 80% of our income and this has given rise to the major part of the increase in cost. Amounts paid in terms of basic pay and agency costs increased by around 7.7% (see note 5). This was mainly due to the increased cost of providing sleeping-in services during the year following changes to the interpretation of its legal status (see notes above regarding supported living). Pay rates were held again during the year and this continued to have an impact on our ability to recruit and retain staff. One consequence of this was the need to make greater use of agency support.

The second major impact on the payroll charge in the accounts has been the cost of funding the pension scheme. In previous years we have benefitted from a credit to our payroll cost as a result of our current year contribution being more than the actuary's assessment of the current year's cost of running the scheme. However, the credit in 2014/15 of £316k moved to a charge of £116k in 2015/16. At this stage, this cost is rolled up in our pension liability and so does not affect our current payments to the Pension Fund, although it may have an impact on the assessment of future funding costs.

**TRUSTEES' REPORT**

**For the year ended 31 March 2016**

**Financial Review (cont.)**

**Capital Expenditure and long term loans**

Autism Together purchased and adapted two community-based houses in the year, one in Great Sutton (Ellesmere Port) and the second in Wrexham. These properties were purchased as part of the next phase of the Raby redevelopment which is to reduce numbers on that site by enabling a number of residents to move on from that location to a more community-based setting. The locations for these houses were chosen to fit in with the objective of developing services into adjoining local authority areas. In addition, we were given the opportunity to purchase an eight bedded house in Bebington, known as Nelson's Croft that we had rented for eight years, by the landlord who wanted to sell that property. In order to ensure the long term use of the property, Autism Together purchased it with a bank loan in March 2016. The total annual payments on the loan are similar to the annual rental income, but they will result in Autism Together having an asset for the long term.

**Cash Flow**

An overview of the cash movements during the year are given in the statement on page 20. After adjusting for non-cash items, such as movements on the pension deficit and depreciation, operations during the year would have generated positive cash flow, had it not been for the increase in debtors of £254,000. This has been addressed after the year-end through some changes in our internal systems. The other major contributor to cash outflow in the year has been investment in property and facilities (of £1.998m) which has been in excess of the loans drawn to fund it (£1.604m). After the significant investment in the purchase and refurbishment of three properties in the year, a period of consolidation is planned for most of 2016/17, with the only significant capital expenditure planned being a modest refurbishment of Raby Hall that will occur towards the end of the financial year, as funds permit.

**Future issues**

The announcement of the new Living Wage from April 2016 and the subsequent increases to 2020 that was announced by the Chancellor of the Exchequer in July 2015 will have a major impact on Autism Together going forward. While only a minority of our staff were previously paid below the new lower limit of £7.20 an hour, there have been other substantial knock-on effects in terms of the need to lift the pay of staff that were previously paid at or just above this rate. It also impacts further on the cost of providing sleeping-in support which has to be re-costed at the new living wage rates. Autism Together took the opportunity from April 2016 to give a modest, flat rate increase to all staff above a certain level again to maintain some differentials. This opportunity to increase pay rates is of course welcome, but it will only be sustainable if local authorities social services departments are funded adequately.

A second cost issue has been the abolition of "contracting out" of National Insurance contributions for people in the Merseyside Pension scheme. These two issues will add around £500,000 to our payroll cost in 2016/17. It is intended that this additional cost should be funded through increased fees and negotiations to achieve this with the relevant local authorities began during the year and satisfactory progress is being made.

Since the announcement last July, we have been working with many local authorities to negotiate fees for existing service users, focusing initially on sleep-in payments and rates for some of our longer standing service users whose fees have fallen below full cost recovery after several years of being fixed. This has been a long and slow process; it has resulted in some success and enabled Autism Together to continue to provide services for all our current service users. This process will need to be repeated again each year as the Living Wage increases each year. We are also working with commissioners to identify ways in which night support can be delivered in a more cost effective way, but that is still safe and appropriate, given the increased cost of providing sleeping-in cover as opposed to other forms of night support.

**TRUSTEES' REPORT**

**For the year ended 31 March 2016**

**Financial Review (cont.)**

**Pension Liability**

The charity participates in the Merseyside Pension Fund, a defined benefit scheme, as an admitted body. The scheme is managed in accordance with the Local Government Pension Scheme Regulations 2013. Access to this scheme by new employees ended with effect from 4 April 2011. In accordance with FRS102 reporting requirements, the pension scheme reported a deficit of £1,471,000 at 31 March 2016. This compared with a deficit of £2,121,000 at the previous year end. This reduction in the deficit represented a £766,000 actuarial gain, absorbed in part by a current year charge of £116,000 against operating expenses. The reason for the small reduction in deficit has been as a result of minor changes in assumptions that are used in the calculations. The funding rate will remain unchanged until 31 March 2017, pending the next full actuarial valuation which will be carried out at 31 March 2016 and the results of which we will be advised of later this year.

Full details of the FRS102 pension valuation and assumptions used are given in note 15 to these accounts.

The Trustees are mindful of the exposure of the organisation to fluctuations in the valuation of the pension fund and are in discussions with the Fund about ways in which the exposure of the company to variations in valuation could be reduced in future.

Since the closure of the opportunity to participate in the Merseyside Pension Fund, staff members have been able to join a money purchase pension scheme, where there is no recourse to the assets of the organisation. Since 1 November 2013 Autism Together has become subject to the regulations surrounding Automatic Enrolment and is using the National Employment Savings Trust for this purpose.

**Investment powers and policy**

Under the Articles of Association, the charity has the power to invest in any way the trustees think fit. Cash that is not immediately needed for day to day expenditure or that is being held for a future project is invested prudently in interest earning deposits with approved Bank of England UK institutions.

**Reserves Policy**

The trustees agreed a reserves policy in 2013. This is to aim to have general reserve of £1m of which £400,000 is to be held in cash with the remaining £600,000 held to cover regular day to day working capital. The £400,000 cash reserve would be held to fund unforeseen and unplanned incidents and initial start-up costs for the development of new services which help the organisation further its day to day work for the benefit of people with autism.

In setting this level of reserve the trustees have considered the risks around income streams, the continuing need to fund the pension schemes, the ongoing maintenance requirements of properties, and the extent to which risks can be covered by insurance or have been provided for in the annual budget.

Free reserves are defined as unrestricted funds, excluding amounts held in the form of fixed assets, loans to purchase those assets and the pension deficit. As at 31 March 2016 free reserves were £485,000 compared to £686,000 at 31 March 2015. This reduction was mainly due to a net investment in fixed assets over and above loans taken out to fund those assets. The proportion of this held in cash is now minimal due to the growth in debtors as the organisation continues to grow and indeed used a bank facility to cover day to day fluctuations in working capital needs and to provide a contingency for unforeseen circumstances.

In addition to the general reserves, the trustees have designated £27,000 of unrestricted donations and fundraised income raised in the year to the Ferns Extension Fund. This is towards the cost of an extension to our Respite unit which remains in heavy demand. Finally, we hold Restricted Funds which have been donated for specific projects, details of which are given in Note 19 to the accounts.

**TRUSTEES' REPORT**

**For the year ended 31 March 2016**

**Financial Review (cont.)**

**Reserves Policy (cont)**

In addition to the funds designated to a particular project, the trustees hold a designated fund representing fixed assets, less any specific funding for that purpose. This reflects the fact that these funds cannot be readily used for any other purpose. At 31 March 2016 this fixed asset fund amounted to £4,356,000 (2015 - £3,512,000).

Details of designated funds may be found in note 14 to the accounts and of restricted funds in note 19. The pension fund deficit of £1,471,000 is calculated in accordance with FRS102 is excluded from the calculation of free reserves as this amount is not a current liability, but will be paid through future earnings.

**Plans for Future Periods**

**Our Objectives 2016/17**

- To complete the next phase of the Raby re-development and refurbish Raby Old Hall
- Continue to consolidate our operations in Cheshire and North Wales
- Secure local authority funding on all services to keep pace with the Living Wage
- Establish better day service accommodation to meet demand
- Complete the installation of integrated Management and Care Management information system
- Complete the extension of The Ferns Respite Unit
- Establish an effective fundraising strategy and increase voluntary income

**Principal Risks and Uncertainties**

The trustees monitor the major risks that the charity faces at all their meetings, mainly through the risk register.

All risks included on the register are assigned to an individual, such as departmental director, the Chief Executive or the Chair of Trustees. Each trustee sub-committee also reviews the risks that fall within that committee's terms of reference and the full register is reviewed and updated as appropriate on a quarterly basis through the Audit Committee and circulated to the Board.

The principal risks fall into two main categories: those that relate to matters under the control of the organisation and those which are as a result of external factors. Areas that largely are within our control include risks around ensuring the safety of service users and staff, the suitability of our facilities and equipment and the safeguarding of our assets, both financial and physical. These are mitigated through our internal policies and procedures, including training and support given to staff that we endeavour to keep up to date, relevant and shared throughout the organisation.

Risks arising through external uncertainties include the potential impact of national legislative changes, local authority policy changes and external economic factors that can impact our funding and cost base. We seek to mitigate these by being forward looking in terms of assessing the potential impact of such changes, by forward financial planning, appropriate development of new services and diversification and by keeping in close communication with commissioners with respect to our service provision.

**TRUSTEES' REPORT**

**For the year ended 31 March 2016**

**Funds Held as Custodian Trustees on Behalf of Others**

Where funds are held on behalf of residents or other individuals supported by company, those funds are kept in separate client accounts and are subject to controls in accordance with Care Quality Commission's regulations. These are not included in the assets of the company and as at 31 March 2016 amounted to £336,641 (2015 - £284,000). This is monitored daily to ensure that the funds are correctly identified and apportioned. Funds are held on behalf of residents and other service users where the individuals concerned are unable to manage their own financial affairs without additional support and that support is provided by the company as part of the overall package of support provided.

**Pay Policy for Senior Staff**

The directors consider the Board of Directors, who are the charity's trustees, and the senior leadership team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 5 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings for a similar role in comparable organisations.



**TRUSTEES' REPORT**

**For the year ended 31 March 2016**

**Statement of Trustees' Responsibilities**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs and of the net income or outgoings of the charity for that year. In preparing these, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; 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 which 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.

The trustees also confirm that, as far as they are aware, there is no relevant audit information of which the charity's auditors are unaware and they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

In accordance with the Companies Act 2006 a resolution proposing that Mazars be reappointed as auditors of the company will be put to the Annual General Meeting.

This report was approved by the Board on **22 Dec** 2016 and signed on its behalf by:



**Prof. H Dobson**  
**Chairman of the Board of Trustees**

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM TOGETHER**

We have audited the financial statements of Autism Together for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

### Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 15, the trustees (who are also the directors of the charity 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors. This report is made solely to the charity'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 charity'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 charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

### Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's web-site at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate).

### Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2016 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.

### Opinion on the other matter prescribed by the Companies Act 2006

In our opinion the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM TOGETHER  
(continued)**

Matters on which we are required to report by exception

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

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



**Janine Fox (Senior Statutory Auditor)**  
for and on behalf of Mazars LLP  
Chartered Accountants and Statutory Auditor  
One St Peter's Square  
Manchester  
M2 3DE

23 December 2016

**AUTISM TOGETHER (formerly THE WIRRAL AUTISTIC SOCIETY)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
(including an income and expenditure account)  
For the year ended 31 March 2016

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds 2015 (note 24)
	Note	2016 £'000	2016 £'000	2016 £'000	£'000
<b><u>Incoming resources</u></b>					
Income from donations and legacies		60	20	80	539
Income from investments		-	-	-	1
Incoming resources from charitable activities		18,943	114	19,057	17,665
<b>Total incoming resources</b>	<b>2</b>	<b>19,003</b>	<b>134</b>	<b>19,137</b>	<b>18,205</b>
<b><u>Resources expended</u></b>					
Expenditure on raising funds		56	-	56	48
Expenditure on charitable activities	7	19,189	153	19,342	17,616
<b>Total resources expended</b>		<b>19,245</b>	<b>153</b>	<b>19,398</b>	<b>17,664</b>
<b>Net incoming resources for the year before transfers</b>		<b>(242)</b>	<b>(19)</b>	<b>(261)</b>	<b>541</b>
Transfers between funds	19	-	-	-	-
		(242)	(19)	(261)	541
<b>Actuarial gain/(loss) on defined benefit pension schemes</b>	<b>15</b>	<b>766</b>	<b>-</b>	<b>766</b>	<b>(2,438)</b>
<b>Net movement in funds</b>		<b>524</b>	<b>(19)</b>	<b>505</b>	<b>(1,897)</b>
<b>Funds brought forward</b>		<b>2,873</b>	<b>70</b>	<b>2,943</b>	<b>4,840</b>
<b>Funds carried forward</b>		<b>3,397</b>	<b>51</b>	<b>3,448</b>	<b>2,943</b>

All the above amounts relate to continuing activities.

The Statement of Financial Activities includes all gains and losses in the year.

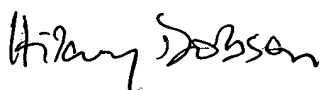
**AUTISM TOGETHER (formerly THE WIRRAL AUTISTIC SOCIETY)**

**BALANCE SHEET**  
**As at 31 March 2016**

**COMPANY NUMBER: 02658268**

	Note	2016 £'000	2016 £'000	2015 £'000	2015 £'000
<b>Fixed assets</b>					
	10		6,038		4,488
<b>Current assets</b>					
Debtors	11	2,360		2,106	
Cash at bank and in hand	22	64		70	
		<u>2,424</u>		<u>2,176</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(1,927)</u>		<u>(1,549)</u>	
<b>Net current assets</b>			<u>497</u>		<u>627</u>
<b>Total assets less current liabilities</b>			<u>6,535</u>		<u>5,115</u>
<b>Creditors: amounts falling due after more than one year</b>	13		<u>(1,616)</u>		<u>(51)</u>
<b>Net assets excluding pension deficit</b>			<u>4,919</u>		<u>5,064</u>
Defined benefit pension scheme (deficit)	15		<u>(1,471)</u>		<u>(2,121)</u>
<b>Net assets</b>			<u><u>3,448</u></u>		<u><u>2,943</u></u>
<b>Funds</b>					
Unrestricted income funds					
General funds	14	485		686	
Designated funds	14	<u>4,383</u>	<u>4,868</u>	<u>4,308</u>	<u>4,994</u>
Pension reserve surplus/(deficit)	15		<u>(1,471)</u>		<u>(2,121)</u>
Restricted income funds	19		<u>51</u>		<u>70</u>
			<u><u>3,448</u></u>		<u><u>2,943</u></u>

The financial statements were approved by the Board of Trustees on 22 Dec 2016 and signed on its behalf by:



**Prof H Dobson**  
**Chairman of the Board of Trustees**

**AUTISM TOGETHER (formerly THE WIRRAL AUTISTIC SOCIETY)**

**STATEMENT OF CASH FLOWS**  
For the year ended 31 March 2016

	Note	Total funds 2016 £'000	Total funds 2015 £'000
<b>Reconciliation of net income/(expenditure) to net cash flows from operating activities</b>			
Net income/(expenditure)		505	(1,896)
Deduct: (Increase)/decrease in pension deficit		(650)	2,130
Returns on investments and servicing of finance		15	-
Depreciation		448	439
(Increase) in debtors		(254)	(573)
(Decrease)/increase in creditors		(74)	454
<b>Net cash (used in)/provided by operating activities</b>		<b>(10)</b>	<b>554</b>
<b>Statement of cash flows</b>			
Net cash (used in)/provided by operating activities		(10)	554
Net cash used in investing activities	21	(1,998)	(1,031)
		(2,008)	(477)
Net cash provided by/(used in) financing activities	21	1,604	(66)
<b>Change in cash and cash equivalents in the year</b>		<b>(404)</b>	<b>(543)</b>
<b>Reconciliation of net cash flow to movement in net funds (Note 22)</b>			
<b>Change in cash and cash equivalents in the year</b>		<b>(404)</b>	<b>(543)</b>
Cash inflow from decrease in debts and lease financing		(1,619)	66
Change in net funds resulting from cash flows		(2,023)	(477)
<b>Cash and cash equivalents at 1 April 2015</b>		<b>(88)</b>	<b>389</b>
<b>Change in cash and cash equivalents at 31 March 2016</b>		<b>(2,111)</b>	<b>(88)</b>

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2016**

**1. ACCOUNTING POLICIES**

**1.1. Accounting convention**

The financial statements have been prepared in accordance with Statement of Recommended Practice "Charities SORP (FRS102)", effective 1 January 2015 and applicable Accounting Standards in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Autism Together 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. The financial statements have been prepared in Pound Sterling as this is the currency of the primary economic environment in which the company operates.

**1.2. Basis of preparation**

The accounts are prepared under the historical cost convention and on a going concern basis.

In consideration of the appropriateness of the use of the going concern basis, the trustees have considered the principal financial risks facing the company and the steps they have taken to mitigate them. The company is facing an increasing payroll cost as a result of the increase in the National Living Wage scheduled over the next few years, increases in pension costs as a result of the Auto Enrolment rules and, from 1 April 2017, the imposition of the Apprenticeship Levy. The company also participates in a defined benefit pension scheme, the contribution to which is determined by the actuary and are outside the direct control of the trustees.

The trustees have sought to mitigate the impact of these factors by ensuring that all new fees are set at an appropriate level of full cost recovery and that existing fees are reviewed regularly to ensure that they have been increased to match the current cost or provision of that care. The trustees regularly monitor cash flow requirements moving forward to ensure that sufficient funds are available to pay debts as they fall due.

The trustees also make targeted investments in developing new services that ensure that new income streams are opened up to the charity.

**1.3. Reconciliation with previous generally accepted accounting practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the restatement of comparatives was required.

There were no material departures from FRS 102. These financial statements for the year ended 31 March 2016 are the first financial statements that comply with FRS 102. The date of transition is 1 April 2014. The transition to FRS 102 has resulted in no material changes in accounting policies to those used previously. (See note 23 for detailed explanation).

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2016

**1. ACCOUNTING POLICIES (continued)**

**1.4. Critical accounting judgements and key sources of estimation uncertainty**

In applying the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

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

*Critical accounting judgements*

The critical accounting judgements that the trustees have made in the process of applying the charity's accounting policies that have the most significant effect on the amounts recognised in the statutory financial statements are discussed below.

- Assessing indicators of impairment

In assessing whether there have been any indicators of impairment in relation to assets, the trustees have considered both external and internal sources of information such as market conditions and experience of recoverability. There have been no indicators of impairments identified during the current financial year.

*Key sources of estimation uncertainty*

The key assumptions concerning the future, and other key sources of estimation uncertainty, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

- Estimating value in use

Where an indication of impairment exists the trustees will carry out an impairment review to determine the recoverable amount, which is the higher of fair value less cost to sell and value in use. The value in use calculation requires the trustees to estimate the future cash flows expected to arise from the asset or the cash generating unit and a suitable discount rate in order to calculate present value.

- Recoverability of receivables

The charity establishes a provision for receivables that are estimated not to be recoverable. When assessing recoverability the trustees consider factors such as the aging of the receivables, past experience of recoverability, and the credit profile of individual or groups of customers.



**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2016**

**1. ACCOUNTING POLICIES (continued)**

**1.4 Critical accounting judgements and key sources of estimation uncertainty (continued)**

- Determining residual values and useful economic lives of property, plant and equipment

The charity depreciates tangible assets over their estimated useful lives. The estimation of the useful lives of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions to be applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance programmes. Judgement is applied by trustees when determining the residual values for plant, machinery and equipment. When determining the residual value management aim to assess the amount that the company would currently obtain for the disposal of the asset, if it were already of the condition expected at the end of its useful economic life. Where possible this is done with reference to external market prices.

**1.5. Incoming resources**

Donations, investment income, grants and fees are accounted for when receivable.

**1.6. Resources expended**

Direct charitable expenditure comprises services supplied and activities undertaken which are identifiable wholly or mainly in support of the charity's activities. Support costs represent costs such as strategic management and development, finance, HR, training, IT support, estate and property management and general administration.

Cost of generating voluntary income is attributed to the salary cost of staff involved directly in fundraising activities.

Governance costs comprise the professional fees expended, together with an apportionment of the time on these matters by the Chief Executive and the Director of Finance.

**1.7. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and Building Freehold	2 - 20% straight line basis
Freehold Improvements	Depreciated over the remaining term of the lease, subject to a maximum of 20 years
Fixtures, Fittings and Equipment	5 - 33% straight line basis
Assets under construction	No depreciation charged until the asset comes into economic use

De minimis capitalisation level is £1,000.

**1.8. Leasing**

Rentals payable under operating leases are charged against income over the lease term.

**1.9. Fund accounting**

Restricted funds are those subject to specific conditions imposed by the donor, or the terms of an appeal in response to which they were given. Unrestricted funds are those which can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds that the trustees have set aside at their discretion for particular projects or purposes.

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2016**

**1. ACCOUNTING POLICIES (continued)**

**1.10. Pensions**

The company is a member of a defined benefit pension scheme and the assets of the scheme are invested and managed independently of the company. Pension costs are assessed in accordance with the advice of an independent qualified actuary. The pension scheme liabilities are measured using the projected unit method and the pension scheme asset/(deficit) is recognised in full on the balance sheet. With effect from 4 April 2011 the defined benefit pension scheme was closed to new entrants and the company now operates a money purchase (defined contribution) pension scheme. Contributions payable to this scheme are expensed in the year to which they relate. These contributions are invested separately from the company's assets.

**1.11. Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.12. Investment in subsidiaries**

Investments in subsidiaries are included at cost. The company has one subsidiary at 31 March 2016 which is dormant and the total amount invested is £2. Consolidated accounts have not been prepared on the grounds of immateriality. Details of the subsidiary are given in note 25 to these accounts.

## AUTISM TOGETHER (formerly THE WIRRAL AUTISTIC SOCIETY)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2016

continued

#### 2. INCOMING RESOURCES

	Unrestricted £'000	Restricted £'000	2016 £'000	2015 £'000
Statutory bodies	18,831	-	18,831	17,593
Subscriptions	1	-	1	1
Garden centre income	53	-	53	54
Gifts, donations and legacies	58	20	78	327
Grants	42	114	156	211
Training & employment support	18	-	18	18
Investment income	-	-	-	1
	<u>19,003</u>	<u>134</u>	<u>19,137</u>	<u>18,205</u>

Details of Restricted income and other grants are given in note 19 to the accounts.

#### 3. OPERATING INCOME

	2016 £'000	2015 £'000
Operating income is stated after charging:		
Depreciation and other amounts written off tangible assets	448	439
Operating lease rentals		
- motor vehicles	153	146
- office equipment	103	78
- land and buildings	344	312
Auditor's remuneration - audit fees	14	14
Auditor's remuneration - other services	2	7
	<u>          </u>	<u>          </u>

#### 4. INTEREST PAYABLE AND SIMILAR CHARGES

	2016 £'000	2015 £'000
Included in this category is the following:		
On loans repayable in two to five years or more	15	1
	<u>          </u>	<u>          </u>

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2016

continued

**5. STAFF COSTS AND TRUSTEE EXPENSES**

**Number of employees**

The average number of employees during the year was:

	<b>2016 No.</b>	<b>2015 No.</b>
Management and administration	52	49
Direct charitable	861	809
	<u>913</u>	<u>858</u>

Employees whose annual salaries were over £60,000 at any time in the year had salaries in the following annual bands:

	<b>No.</b>	<b>No.</b>
£80,001 - £90,000	-	1
£90,001 – £100,000	1	-

Total pension contributions for the above employees amounted to

<b>£'000</b>	<b>£'000</b>
<u>11</u>	<u>8</u>

**Employment costs**

	<b>2016 £'000</b>	<b>2015 £'000</b>
Wages and salaries	13,200	12,474
Agency costs	808	529
Social security costs	792	778
Other pension costs	725	768
FRS102 adjustment to pension costs	116	(308)
	<u>15,641</u>	<u>14,241</u>

The trustees received no remuneration for their services during the year. One (2015 – one) of the trustees were reimbursed for expenses in respect of hotel accommodation, travel, telephone and fundraising costs incurred and paid on behalf of the charity. The aggregate amount of these expenses was £3,609 (2015: £3,270).

The key management personnel of the charity comprise the trustees, the Chief Executive and the three operational Directors: Director of Operations, Director of Human Resources and Director of Finance and Company Secretary. In addition, until July 2015 there was a fourth directorate, Estates and Facilities but this is now managed by the Director of Operations. The total employee benefits of the key management personnel of the Charity were £331,968 (2015: £344,055).

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2016**

continued

**6. PENSION COSTS**

The company operates a defined benefit pension scheme and a defined contribution scheme in respect of the employees. The schemes and their assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £725,000 (2015: £768,000) of which £107,000 (2015: £103,000) related to the defined contribution schemes with Pensions Trust and National Employment Savings Trust (NEST).

There is an additional charge to the pension cost for the year, amounting to £116,000 (2015 a credit of £308,000) as a result of the FRS102 calculations. This is in addition to the actuarial gain of £766,000 (2015: loss of £2,438,000); further information is included in note 15 to the accounts.

**7. COSTS OF CHARITABLE ACTIVITIES**

	<b>Direct Charitable Expenditure £'000</b>	<b>Support Costs £'000</b>	<b>2016 Total £'000</b>	<b>2015 Total £'000</b>
<b>Unrestricted Funds</b>				
Supporting people with autism	17,227	1,962	19,189	17,436
<b>Restricted Funds</b>				
Supporting people with autism	153	-	153	180
	<u>17,380</u>	<u>1,962</u>	<u>19,342</u>	<u>17,616</u>

**8. GOVERNANCE COSTS**  
**(included in note 7, Charitable Activities)**

	<b>2016 £'000</b>	<b>2015 £'000</b>
Legal and professional fees	-	9
Auditor's remuneration	14	14
Operational directors' support	5	5
Trustees' meeting costs and expenses	3	5
	<u>22</u>	<u>33</u>

**9. TAXATION**

The company is exempt from corporation tax on its charitable activities.

# **AUTISM TOGETHER (formerly THE WIRRAL AUTISTIC SOCIETY)**

## **NOTES TO THE FINANCIAL STATEMENTS** **For the year ended 31 March 2016**

continued

### **10. TANGIBLE FIXED ASSETS**

	Land and Buildings Freehold £'000	Leasehold Property and Improvements £'000	Fixtures Fittings, & Equipment £'000	Assets Under Construction £'000	Total £'000
<b>Cost</b>					
At 1 April 2015	3,698	1,693	569	924	6,884
Additions	48	44	66	1,840	1,998
Transfers	1,790	924	50	(2,764)	-
At 31 March 2016	5,536	2,661	685	-	8,882
<b>Depreciation</b>					
At 1 April 2015	1,184	794	418	-	2,396
Charge for the year	195	157	96	-	448
At 31 March 2016	1,379	951	514	-	2,844
<b>Net book values</b>					
At 31 March 2016	4,157	1,710	171	-	6,038
At 31 March 2015	2,514	899	151	924	4,488

### **11. DEBTORS**

	2016 £'000	2015 £'000
Local Authority Social Services Departments	2,047	1,622
Other debtors	14	95
Prepayments and accrued income	299	389
	2,360	2,106

# **AUTISM TOGETHER (formerly THE WIRRAL AUTISTIC SOCIETY)**

## **NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2016**

continued

### **12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2016 £'000</b>	<b>2015 £'000</b>
Bank overdraft	556	158
Mortgage	66	-
Trade creditors	482	480
Other taxes and social security costs	195	189
Staff pension fund	80	100
Other creditors	25	60
Accruals and deferred income	523	562
	<u>1,927</u>	<u>1,549</u>
Included in accruals and deferred income is the following:	<b>£'000</b>	
Deferred income at 31 March 2015	297	
Decrease in deferrals in year	(61)	
Deferred income at 31 March 2016	<u>236</u>	

The overdraft is secured by a debenture over the assets of the company. All the deferred income at 31 March 2015 was credited to income in the year, the amount deferred at 31 March 2016 was solely income invoiced in advance at the end of that year.

### **13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2016 £'000</b>	<b>2015 £'000</b>
Mortgage	1,553	-
Accruals and deferred income	63	51
	<u>1,616</u>	<u>51</u>
<b>Loans - mortgage</b>		
Repayable in one year or less (note 12)	66	-
Repayable between one and two years	74	-
Repayable between two and five years	739	-
Repayable after more than five years	740	-
	<u>1,619</u>	<u>-</u>

The bank mortgages and overdraft was secured by a fixed charge on all the charity's freehold premises, except for the Raby site. In addition Barclays Bank Plc holds a debenture over the charity's assets.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2016**

continued

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR (continued)**

There are three loans repayable after more than one year and their principle terms are as follows:

1. Loan 1. This was originally for £520,000 and is repayable over 10 years from July 2016. The repayment profile is calculated as if the loan were payable over a 20 year period with a single final repayment at the end of 10 years. The interest rate is 2.3% over base. At 31 March 2016 interest was charged at 2.8%.
2. Loan 2. This was originally for £400,000 and is repayable over 10 years from November 2016. The repayment profile is calculated as if the loan were payable over a 20 year period with a single final repayment at the end of 10 years. The interest rate is 2.5% over base. At 31 March 2016 interest was charged at 3.0%.
3. Loan 3. This was originally for £700,000 and is repayable over 5 years from March 2017. The repayment profile is calculated as if the loan were payable over a 15 year period with a single final repayment at the end of 5 years. The interest rate is 2.75% over base. At 31 March 2016 interest was charged at 3.25%.

The accrual due after more than one year is in respect of rent accrued during an initial rent free period of 12 months on a 15 year lease entered into in October 2011. The accrual will be reversed over the period of the lease.

**14. RESERVES**

	<b>2016 £'000</b>
<b>At 1 April 2015</b>	2,943
Net incoming resources	505
<b>At 31 March 2016</b>	<u>3,448</u>

**Movement in funds**

	<b>Restricted £'000</b>	<b>Designated £'000</b>	<b>Unrestricted £'000</b>	<b>Total £'000</b>
Balance brought forward	70	4,308	(1,435)	2,943
Incoming resources / gains	134	57	19,712	19,903
Expended resources / losses	(153)	-	(19,245)	(19,398)
Transfers between funds	-	18	(18)	-
<b>Balance carried forward</b>	<u>51</u>	<u>4,383</u>	<u>(986)</u>	<u>3,448</u>

**Unrestricted funds comprise the following:**

	<b>2016 £'000</b>	<b>2015 £'000</b>
General funds – free reserves	485	686
Pension reserve (deficit)	(1,471)	(2,121)
<b>Total unrestricted funds</b>	<u>(986)</u>	<u>(1,435)</u>



**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2016

continued

**14. RESERVES (continued)**

**Designated funds**

<b>Fund</b>	<b>Opening Balance £'000</b>	<b>New Designations /Transfers £'000</b>	<b>Closing Balance £'000</b>
Fixed Assets Fund	3,512	844	4,356
Raby Redevelopment Fund (Lifetime Appeal)	796	(796)	-
Ferns Extension Fund	-	27	27
	<u>4,308</u>	<u>75</u>	<u>4,383</u>

The transfer of assets from the Raby Development Fund to the Fixed Asset fund was made on the completion and commissioning of The Willows for the use of Autism Together. The new designations represent general donations made during the year that have now been allocated to the Ferns Extension Fund.

**Designated funds:**

**1. Fixed assets**

The Fixed Asset fund represents the amount of reserves needed to provide the property and equipment for the charity to operate. It equates to the book value of unrestricted fixed assets, £6,038,000, less loans used to fund those fixed assets (£1,619,000) and the amount funded by the rent free period on the new lease at Oak House (£63,000).

**2. Raby Redevelopment Fund (Lifetime Appeal)**

This fund closed during the year following the completion of The Willows.

**3. Ferns Extension Appeal**

The trustees have designated all unrestricted donations received in the year to The Ferns Extension Appeal, pending the formal launch of that appeal on World Autism Awareness Day in April 2016.

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2016**

continued

**15. PENSION COSTS**

The charity participates in the Merseyside Pension Fund, a defined benefit scheme as an admitted body. The charity's share of scheme assets and liabilities are separately calculated and valued by a qualified independent actuary. Pension scheme assets and liabilities have been valued in accordance with the requirements of FRS102 and the deficit is recognised in full in the balance sheet. The last full actuarial valuation of the fund was carried out as at 31 March 2013.

**Employee benefit obligations**

The amounts recognised in the balance sheet are as follows:

	<b>2016 £'000</b>	<b>2015 £'000</b>
Present value of funded obligations	19,312	19,410
Fair value of plan assets	(17,841)	(17,289)
Net liabilities	<u>1,471</u>	<u>2,121</u>
Amounts in the balance sheet		
Liabilities	<u>1,471</u>	<u>2,121</u>
Net liabilities	<u>1,471</u>	<u>2,121</u>

**Actuarial gains/(losses) included within the statement of financial activities:**

	<b>2016 £'000</b>	<b>2015 £'000</b>
Asset (loss)/gain	(490)	929
Changes in assumptions underlying the present value of the scheme liabilities	1,256	(3,367)
Actuarial gain/(loss)	<u>766</u>	<u>(2,438)</u>

**The amounts recognised in the statement of financial activities are as follows:**

	<b>2016 £'000</b>	<b>2015 £'000</b>
Current service cost	667	552
Interest on obligation	657	696
Expected return on plan assets	(596)	(890)
Past service (credit) / cost	-	-
Total pension cost recognised	<u>728</u>	<u>358</u>
Actual return on plan assets	<u>106</u>	<u>1,820</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2016

continued

**15. PENSION COSTS (continued)**

**Changes in the present value of the defined benefit obligations are as follows:**

	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Benefit obligation at beginning of period	19,410	14,917	16,384	13,194	11,657
Current service cost	667	552	655	562	547
Interest on pension liabilities	657	696	701	660	651
Member contributions	168	183	181	195	205
Past service cost	-	-	-	-	-
Actuarial losses /(gains) on liabilities	(1,256)	3,367	(2,758)	2,001	510
Benefits/transfers paid	(334)	(305)	(246)	(228)	(404)
Curtailments	-	-	-	-	28
	<u>19,312</u>	<u>19,410</u>	<u>14,917</u>	<u>16,384</u>	<u>13,194</u>
Benefit obligations at end of period	<u>19,312</u>	<u>19,410</u>	<u>14,917</u>	<u>16,384</u>	<u>13,194</u>

**Changes in the fair value of plan assets are as follows:**

	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Fair value of plan assets at beginning of period	17,289	14,926	13,288	11,061	10,219
Expected return on plan assets	596	890	779	661	685
Actuarial gains/(losses) on assets	(490)	929	203	836	(434)
Administration costs	(14)	-	-	-	-
Employer contributions	626	666	721	763	790
Member contributions	168	183	181	195	205
Benefits/transfers paid	(334)	(305)	(246)	(228)	(404)
	<u>17,841</u>	<u>17,289</u>	<u>14,926</u>	<u>13,288</u>	<u>11,061</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2016**

continued

**15. PENSION COSTS (continued)**

The charity expects to contribute £627,000 to its defined benefit pension plan in the year ended 31 March 2017 (2016: £667,000).

The major categories of plan assets as a percentage of total plan assets are as follows:

	<b>2016</b>		<b>2015</b>		<b>2014</b>	
	<b>£'000</b>	<b>%</b>	<b>£'000</b>	<b>%</b>	<b>£'000</b>	<b>%</b>
Equities	9,241	51.8	9,318	53.9	9,254	62.0
Government bonds	821	4.6	2,559	14.8	2,045	13.7
Other bonds	2,016	11.3	450	2.6	388	2.6
Property	1,588	8.9	1,867	10.8	1,194	8.0
Cash/liquidity	607	3.4	519	3.0	403	2.7
Other	3,568	20.0	2,576	14.9	1,642	11.0
<b>Total</b>	<b>17,841</b>	<b>100</b>	<b>17,289</b>	<b>100</b>	<b>14,926</b>	<b>100</b>

**Principal actuarial assumptions at the balance sheet date (expressed as weighted averages)**

	<b>2016</b>	<b>2015</b>	<b>2014</b>
	<b>%</b>	<b>%</b>	<b>%</b>
Rate of inflation - CPI	2.0	2.1	2.4
Rate of increase in salaries	3.5	3.6	3.9
Rate of increase in pensions	2.0	2.1	2.4
Discount rate	3.6	3.4	4.6

**Expected rate of return on assets**

Equities	See	6.5	7.0
Government bonds	below	2.2	3.4
Other bonds		2.9	4.3
Property		5.9	6.2
Cash/liquidity		0.5	0.5
Other		6.5	7.0
Expenses deduction		0.29	0.29
<b>Overall Expected Return</b>		<b>5.24</b>	<b>5.91</b>

Information on expected return on assets not provided by actuary for 2016

**AUTISM TOGETHER (formerly THE WIRRAL AUTISTIC SOCIETY)**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2016

continued

**15. PENSION COSTS (continued)**

**Post-retirement mortality assumptions**

	<b>2016</b>	<b>2015</b>
	<b>S1PA</b>	<b>S1PA</b>
Non-retired members (retiring in the future in normal health)	CMI_2012_(1.5%) (104% males, 94% females)	CMI_2012_(1.5%) (104% males, 94% females)
Current pensioners (retired in normal health)	S1PA CMI_2012_(1.5) (106% males, 100% females)	S1PA CMI_2012_(1.5) (106% males, 100% females)

**Life expectancy of a male / (female)**

	<b>2016</b>	<b>2015</b>
Future pensioner aged 65 in 20 years' time	24.9 (28.2) yrs	24.8 (28.1) years
Current pensioner aged 65	22.5 (25.4) yrs	22.4 (25.3) years

	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Defined benefit obligation	19,312	19,410	(14,917)	(16,384)	(13,194)
Plan assets	(17,841)	(17,289)	14,926	13,288	11,061
Surplus/(deficit)	(1,471)	(2,121)	9	(3,096)	(2,133)
Experience gains / (losses) on plan assets	(490)	929	203	836	(434)
Experience gains on plan liabilities	-	-	970	-	-

All available information in relation to prior periods has been disclosed.

<b>Membership numbers</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Actives	131	141	154	169	175
Deferred	105	104	97	85	83
Pensioners	54	49	46	45	43
Widows	4	4	4	5	5

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2016**

**16. FINANCIAL COMMITMENTS**

At 31 March 2016, the company had total commitments under non-cancellable operating leases as follows:

	<b>Land &amp; buildings</b>		<b>Other</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Within one year	285	308	272	252
Between two and five years	578	702	232	290
Over five years	1,042	1,172	32	31
	<u>1,905</u>	<u>2,182</u>	<u>536</u>	<u>574</u>

**17. RELATED PARTY TRANSACTIONS**

M J Battersby, a trustee, received £9,881 (2015: £13,440) for the provision of legal services throughout the year. This is in line with approval by the Charity Commission and Memorandum and Articles of Association. The trustees made donations amounting to £1,725 (2015: £1,755) during the year to 31.3.16.

**18. COMPANY LIMITED BY GUARANTEE**

The charity is a charitable company limited by guarantee, and is governed by its Memorandum and Articles of Association. Each of the members has undertaken to contribute an amount not exceeding £1 towards meeting the charity's debts in the event of its being wound up.

# **AUTISM TOGETHER (formerly THE WIRRAL AUTISTIC SOCIETY)**

## **NOTES TO THE FINANCIAL STATEMENTS** **For the year ended 31 March 2016**

continued

### **19. RESTRICTED FUNDS**

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers between funds £	Closing balance £
Family Support	2,892	3,275	(1,471)	-	4,696
Beethoven's / music	192	360	-	-	552
Big Lottery: Step Into Work +	8,129	50,567	(51,290)	-	7,406
Performing Arts	7,714	152	(2,330)	-	5,536
Lifetime Friends & Family	1,444	-	-	-	1,444
Lifetime Red Rose Bedding	500	-	(500)	-	-
APD Connected Skill Group	81	-	(81)	-	-
W'stones Communal Area	650	-	-	-	650
Wirral Country Park Pond	36	-	-	-	36
Glacial Rock Project	260	-	-	-	260
Sport England - Autismability	38,737	55,405	(70,858)	-	23,284
Weatherstones Fund	2,000	-	-	-	2,000
Innovation Fund	7,618	8,117	(15,735)	-	-
I-Pad Fund	200	3,324	(195)	-	3,329
Picnic by the Pond	-	931	(931)	-	-
Global Chains	-	4,867	(4,867)	-	-
Photo Trail	-	2,491	(1,918)	-	573
N Benson Memorial	-	1,154	-	-	1,154
BBQs for All	-	912	(912)	-	-
World Autism Awareness Day	-	1,869	(1,869)	-	-
Garden Centre	-	250	-	-	250
	<u>70,453</u>	<u>133,674</u>	<u>(152,957)</u>	<u>-</u>	<u>51,170</u>

Note all figures above are given in Pounds, not thousands.

### **Purpose of principal restricted funds**

Family Support Services	Grants and donations made towards the cost of our family support service.
Big Lottery – Step into Work Plus	This represents the instalments received in the year towards the funding of our Step into Work Plus programme. It is part of a total grant of £264,602 payable over 5 years from January 2012.
Sport England – Autismability	Sport England has awarded a grant of £187,896 over 3 years to as part of their programme to increase regular sport participation by disabled people.
Beathovens	Funds raised by or donated to Beathovens for their support. The Beathovens is a band made up of Service Users.
Performing Arts	An appeal to enhance drama and dance facilities.
Innovation Fund	This was part of an award that was provided by the Department of Health through the Autism Alliance (a group of Autism Charities around the UK) to promote awareness of Autism in the wider community and amongst organisations that provide services to the community.

Other funds are from donations that have been made for specific items or services.

# AUTISM TOGETHER (formerly THE WIRRAL AUTISTIC SOCIETY)

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2016

continued

### 20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £'000	Unrestricted funds £'000	Total £'000
Fixed assets	-	6,038	6,038
Net current assets/(liabilities)	51	446	497
Long term liabilities	-	(1,616)	(1,616)
Defined benefit pension scheme deficit	-	(1,471)	(1,471)
Net assets at 31 March 2016	51	3,397	3,448

### 21. GROSS CASH FLOWS

	2016 £'000	2015 £'000
<b>Capital expenditure</b>		
Purchase of tangible assets	1,998	1,030
<b>Financing</b>		
Interest received	-	1
Interest paid	(15)	(1)
Increase in mortgage and lease financing	1,620	-
Repayments of mortgages and lease financing	(1)	(65)
Cashflow from financing activities	1,604	(65)

### 22. ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS

	2016 £'000	2015 £'000
Cash at bank and in hand	64	70
Bank overdraft	(556)	(158)
	(492)	(88)
Debt due within one year	(66)	-
Debt due after one year	(1,553)	-
	(1,619)	-
<b>Total cash and cash equivalents</b>	<b>(2,111)</b>	<b>(88)</b>



**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2016**

continued

**23. EXPLANATION OF TRANSITION TO FRS 102**

This is the first financial year that the company has presented its financial statements in accordance with FRS 102 "The Financial Reporting Framework Applicable in the UK and Republic of Ireland" ("FRS 102"). For financial years up to and including the year ending 31 March 2015, the company prepared its financial statements in accordance with the old UK GAAP.

The company's date of transition to FRS 102 is therefore 1 April 2014. This note sets out the changes to accounting policies and the transitional adjustments that were required to be made for first-time transition to FRS 102. The company's opening equity position as at 1 April 2014 and its previously published financial statements for the year ended 31 March 2015 have been restated from old UK GAAP.

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on the result for the year.

**24. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Unrestricted Funds 2015 £'000	Restricted Funds 2015 £'000	Total Funds 2015 £'000
<b><u>Incoming resources</u></b>				
Income from donations & legacies		55	484	539
Income from investments		1	-	1
Income from charitable activities		17,665	-	17,665
Total incoming resources	2	17,721	484	18,205
<b><u>Resources expended</u></b>				
Expenditure on generating funds		48	-	48
Expenditure on charitable activities	7	17,436	180	17,616
Total resources expended		17,484	180	17,664
Net incoming resources for the year before transfers		237	304	541
Transfers between funds		434	(434)	-
		671	(130)	541
Actuarial (loss)/gain on defined benefit pension schemes	15	(2,438)	-	(2,438)
Net movement in funds		(1,767)	(130)	(1,897)
Funds brought forward		4,640	200	4,840
Funds carried forward		2,873	70	2,943

## AUTISM TOGETHER (formerly THE WIRRAL AUTISTIC SOCIETY)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2016

continued

#### 25. FIXED ASSET INVESTMENT

	2016 £'000	2015 £'000
The Wirral Centre for Autism Limited (formerly Autism Together Limited)	-	-

Autism Together owns the entire issued ordinary share capital of a dormant company, The Wirral Centre for Autism Limited which amounts to £2.

Wirral Centre for Autism Limited was incorporated on 26 March 2015 as Autism Together Limited. Its name was changed to The Wirral Centre for Autism Limited on 22 June 2016 when its former name was transferred to this company, which had been known as The Wirral Autistic Society up to that date. The Wirral Centre for Autism Limited has not traded since it was incorporated and its accounts have not been consolidated into the Financial Statements of Autism Together on the grounds of immateriality. The Wirral Centre for Autism Limited is incorporated in England and Wales, Company Number 9510849.