

# Trustees' Report & Financial Statements

For the year ended 31 March 2017

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

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### **TRUSTEES' REPORT**

**For the year ended 31 March 2017**

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 2017. 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 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.

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 24 to the financial statements

The trustees, who were all directors, and who all served throughout the period from 1 April 2016 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)  
Mr E Behan  
Mr I Cadman (Company Secretary) (appointed to Board 24 September 2016, appointed Company Secretary 12 July 2017)  
Mr J Callcott (appointed 24 September 2016)  
Mr A Cragg (appointed 24 September 2016)  
Mr A Davies  
Mr M Fortune  
Mr J T Kennedy

### **Other Officers of the Charity:**

Independent Chair of the Audit and  
Risk Management Committee  
Secretary to the Trustees  
Chief Executive  
Deputy Chief Executive and Director of Operations  
Director of HR  
Director of Finance/Company Secretary (resigned 14 July 2017)  
Interim Director of Finance (appointed 3 July 2017)

Mr M Williams  
Mrs B Williamson  
R O Bush  
M J Carolan  
J G Strain  
P G H Wells  
S M Stubbs

**TRUSTEES' REPORT**  
**For the year ended 31 March 2017**

<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 2017**

**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 2017, 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 2016 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, Insurance and Health & Safety)

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 2017**

**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: Deputy CEO/Director of Operations, Director of Human Resources and Director of Finance. 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.

**Objectives and Activities**

**Statement of Public Benefit**

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

**TRUSTEES' REPORT**

**For the year ended 31 March 2017**

**Objectives and Activities (continued)**

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 2016/17, 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 2016/17 included the following:

- 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

**Strategic Report**

**Achievements and Performance**

During 2016/17 our organisation was forced to review its key strategic priorities in light of the financial pressures imposed by the introduction of the living wage. We successfully met the financial challenge through reviewing how we conducted our business and ensuring our infrastructure costs were kept to a minimum.

Despite having our attention focused on maintaining our viability we have been able to meet many of the strategic objectives we set ourselves. Raby Hall has now been successfully refurbished and the accommodation now has ensuite rooms clustered around small lounge/dining areas.

Our services in Cheshire and Wrexham are now full and we are beginning to look at what other service provision we can provide locally in these areas.

Our fee recovery proved to be very difficult with many authorities initially refusing to support our requests for an uplift in fees. However, once we were able to demonstrate the value of our services, commissioners began to accept that they were actually saving money by having people placed in our high quality services.

**TRUSTEES' REPORT**

**For the year ended 31 March 2017**

**Achievements and Performance (continued)**

Our drive to improve our fundraising capacity has seen the development of a fundraising strategy, which has seen teams attempting to undertake a variety of different challenges including abseils and distance walks. Looking forward we are hoping to develop this area of revenue further.

**Residential Services and Respite Care**

It's been a busy year for Residential services. June 2016 saw the opening of The Vicarage, our first residential service in Cheshire. This is a 5-person service providing individuals who have spent many years living on the Raby site, with a person-centred service in the community. Through the dedication of the staff team and the manager, they have transformed the lives of these individuals allowing them to take part in increasing their skills in the home.

Also in June 2016 we opened our first service in Wrexham in North Wales. This is a 6-person service close to Wrexham town centre. The individuals supported there are all from Wales and living there allows them to maintain close links with their families. By the end of this financial year, we were nearly at capacity, with the 6<sup>th</sup> individual due to move in after the summer.

In October 2016, following their achievement of an Outstanding CQC rating, The Willows was nominated and shortlisted for 4 awards:

- Great British Care Awards – Care Team of the Year Award
- The 3<sup>rd</sup> Sector Care Awards – Contribution to Sector Development Award
- Laing Buisson Awards – Best Residential Service - Smaller Organisation
- Laing & Buisson Awards - Specialist Care (Autism) category

The team deservedly went on to win the Laing Buisson Best Residential Service - Smaller Organisation Award.

Regular inspections by the Care Quality Commission (CQC) have been carried out on services – all maintaining a good rating.

In order to pursue our intention of providing good quality accommodation that is fit for purpose for years to come, we have achieved a reduction in resident numbers within Helen House (reduced from 16 to 12) and we have ended the year by starting a major refurbishment of Raby Hall to provide quality accommodation for 10 individuals.

**Supported Living and Domiciliary Care Services**

This financial year has been a challenge within supported living services as Local Authorities and Clinical Commissioning Groups look to make savings within adult social care/health budgets.

Reductions in support packages across supported living services has become a reality as we continue to support individuals to prevent them from becoming socially isolated.



**TRUSTEES' REPORT**

**For the year ended 31 March 2017**

**Achievements and Performance (continued)**

This year has seen the implementation of electronic rota software (SiP), which gives us real-time information relating to the staffing of services and has resulted in a significant reduction in our overall use of agency workers. This software also supports managers and staff with all aspects of human resources and payroll information.

Supported living services have benefitted from a period of consolidation, with our focus being on improving quality and autism practice within existing services, as opposed to growth. There have been some changes within the management team, which has given existing staff the opportunity and training to operate within a management role and the management team continue to effectively manage staff teams and services across the boroughs of Wirral and Cheshire West & Chester.

Through this difficult period, and through the efforts of our excellent support staff and managers, we still continue to make a real difference and in some cases change people's lives.

BeST Housing have carried out some work within the Stanley Road properties and created an amazing sensory garden for all the tenants to enjoy.

This coming year will continue to be challenging, but with support from the Senior Leadership Team, our Trustees and our dedicated staff teams, we will continue to provide excellent services for the individuals we support.

**Community & Vocational Services**

Community & Vocational Services (CVS) has had another very busy and very productive year. Trying to cover all that has been achieved in a short report couldn't begin to do justice to all the great work undertaken by the service users and staff who support them, and detailed below is just a flavour of some of the fantastic work that's been undertaken:

**Creative Arts and Technology**

World Autism Awareness Day 2016 was marked by two exhibitions of service user art work at the Floral Pavilion and The Light Cinema, both in New Brighton. There were also further displays at Hoylake Parade Community Centre, when the themes of 'Coast' and 'Harry Potter' were chosen, as well as a collaborative project arranged by MENCAP, at The Williamson Art Gallery in Birkenhead, where a range of artwork from many local artists could be enjoyed in a month long exhibition open to the public.

Our ICT and Media departments have also been very busy, using their skills to produce a range of resources to help support all our other departments. From promotional materials for the Garden Centre to props for our Performing Arts productions, all their hard work and expertise has had a huge contribution to the overall success of all our services.

**Raby Hall**

Various projects to help make improvements in animal welfare have been undertaken in the last year. These have included installing hardstanding areas in the goat enclosures and the majestic Clucking Hen Palace to house our poultry.

The Woodland Management group continue to develop Acorn Lodge, both as an under cover and external resource. The themes of recycling and upcycling remain high on their agenda, with the groups constantly reinforcing the old adage that 'one man's trash is another man's treasure'.

The Horticulture groups continue to grow a range of fruit and vegetables ranging from the everyday to the positively exotic, as well as making continued improvements to their work areas, with re-skinned polytunnels and refurbished potting sheds.

**TRUSTEES' REPORT**

**For the year ended 31 March 2017**

**Achievements and Performance (continued)**

**Community Health and Well-being**

The year started with the epic 100-mile Steer and Stroll event, to mark World Autism Awareness Day 2016. At times, the weather seemed against the group, but they pushed on to complete the event and had some fantastic experiences and made some great friends along the way.

Sticking with the nautical theme, two more service users have completed their Royal Yachting Association Helmsman's Award, and the whole narrowboat crew continue to complete some sterling community work as part of the Towpath Adoption Scheme.

Further projects have been completed along with Wirral Rangers, with some new brick BBQs being completed and ready for visitors' use at Wirral Country Park.

The team at Community Health and Well-being also continue to ensure that their personal development helps support the range of opportunities we offer, by gaining qualifications such as British Gymnastics Coaching Certificates.

**Performing Arts**

Always working on their next production, the various groups at Performing Arts channelled their considerable talents into a range of performances throughout the course of the year. These included Dr Who – The Musical, by our Drama Forum Group and a Grease Medley ably delivered by our Community Dance Group at the summer Family Fun Day.

The Beathovens remain as busy and in demand as ever, with gigs played at a number of venues including the Festival of Firsts and the Port Sunlight River Park anniversary celebrations. Branching out from their live performances, the band also launched their careers on the globally recognised i-Tunes, with a range of their recorded material now available to purchase on this digital media platform.

Finally the Beathovens showcased their work and the work of Autism Together in general, with notable appearances on both Radio Merseyside and Granada Reports, when they did a great deal to promote themselves and the fantastic achievements they are capable of to a very wide audience.

**Social Enterprise**

Our Social Enterprise services continue to grow with new service users attending, and orders and footfall within the Garden Centre also benefiting from considerable percentage increases. The lower and rear areas of the Garden Centre have benefited from further development, and a 'make-over' was also given to the retail area of the coffee shop.

Our Garden Maintenance Service continues to attract new customers and the team has also taken on an allotment in New Ferry, giving service users more community-based work and opportunities.

Orders for items to be produced in our Woodwork workshops have increased again and a steadily increasing number of service users wishing to join our woodwork-based activities have seen the department begin planning a move to larger and improved premises, to assist us to meet that demand.

Port Sunlight River Park has once again hosted a large number of diverse events, aimed at engaging with as many people from the local and wider communities as possible. These have included the visit of the Three Queens to the River Mersey and the park hosting part of the course for the Port Sunlight 5k Run. The site was also nominated, and shortlisted, for a number of awards during the year in recognition of the great work undertaken on the site.

Other successes have been realised by way of students securing paid work with a range of employers, some of whom are household names, such as Royal Mail and Asda. The Step into Work team also continues to make new contacts to increase the pool of employers offering work experience to our students. As well as these more formal, work type opportunities, Step into Work also support students to engage in less formal social groups, increasing their network of support and encouraging new friendships.

**TRUSTEES' REPORT**

**For the year ended 31 March 2017**

**Achievements and Performance (continued)**

**Step into Work**

The team at Step into Work celebrated their 5<sup>th</sup> birthday in January 2017. In March, they managed to realise the extraordinary achievement of picking up two separate awards at the National Autistic Society Professionals Awards. It is quite something to win one award at these events, but to win two at the same time was quite simply remarkable.

**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 2017, 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**

As with every review we begin with World Autism Awareness Day which fell on Saturday, 2 April 2016 and had a whole range of events planned around it; beginning with a fabulous Blue Ribbon Ball at The Queen's Royal Hotel in New Brighton. This blue tie, as opposed to black tie, event was a great success and one we will certainly repeat.

Of course, determined to please everyone, we had a range of events planned. Everything from cake sales at various locations across Wirral, an autism-friendly screening of Zootropolis at The Light Cinema in New Brighton, a sponsored walk from Seacombe to New Brighton culminating in free bacon sandwiches at the Queen's Royal, a bucket collection at Tranmere Rovers FC, a Golf Day at Eastham Lodge Golf Club and much, much more.

Perhaps the most stunning and certainly the noisiest was a spontaneous outbreak of 50 people dancing in WAAD colours and t-shirts known as a "Flashmob".

In addition to this we had art exhibitions, an abseil down Leasowe Lighthouse, and buildings emblazoned in blue, all raising awareness through fun and thanks go to all those who gave the event their wholehearted commitment.

No sooner than the excitement of World Autism Awareness Day was over we were planning our next event which was our annual Big Quiz held, as usual, at Heswall Hall and this year it attracted a record entry. Julie Ellsmoor, with great support from so many people, including Adam and James Kenrick, did a fantastic job yet again.

**TRUSTEES' REPORT**

**For the year ended 31 March 2017**

**Achievements and Performance (continued)**

Amongst the many noteworthy events in 2016 was the 75<sup>th</sup> birthday of Bob Dylan which provided Professor Gareth Padfield the opportunity to put on a night of Dylan's music at The Wirral Arts Centre in West Kirby on 28 May.

Sunday, 29 May 2016 was a glorious sunny day and perfect for sitting around sipping champagne while enjoying some great music and that's exactly what happened at The Devon Doorway at the Summer Moët & Chandon Ice Party - which had the additional benefit of raising much needed funds for our respite extension appeal. The event was a huge success and the Devon Doorway was bursting at the seams as the great and good of Heswall descended to enjoy a fabulous afternoon.

In July we had our Family Fun Day at Tranmere Rovers with all usual attractions you would expect from a family event: coconut shy, face-painting, bouncy castles, live music and dancing.

In October we were invited to enter a team for the Barclays Merseyside Quiz Night and whilst we did not distinguish ourselves with our quizzing brilliance, we were the recipients of the proceeds from the night which were kindly match-funded by Barclays.

For the sixth year running we ran the Christmas Grotto at the Port Sunlight Garden Centre and had our best year in terms of income. Unfortunately, we were victims of a number of break-ins and, worse than the stolen toys, was the mess the intruders created. The public response to these callous acts was amazing and donations of money and toys flowed in, more than making up the income lost.

**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

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 2017**

**Financial Review**

Overall, the year proved to be financially challenging.

**Income**

Fee income continued to grow, up by 5% on the previous year while expenditure to support that income grew by the same rate.

The opening of two new services has contributed to a 14% increase in Residential Services fee income. These new services saw us opening in both Cheshire and North Wales for the first time. Other services performed well over the year with high occupancy rates and more than made up for lower occupancy in Raby Hall while we prepared to start the long overdue refurbishment. This will enable it to continue to be used for a limited number of residential placements, pending resources becoming available for a major redevelopment.

While CVS continues to be very much in demand, fee income reduced very slightly on last year. Our ambitions to expand this service further were realised during the year as we identified two new sites that will both be up and running during the 2017/18 year.

This year our Supported Living Service has concentrated on improving quality and autism practice within existing services, as opposed to growth. Therefore, after several years of substantial growth, income increased by a smaller amount during the year under review (1%). Supported Living continues to be financially challenging as Local Authorities and Clinical Commissioning Groups look to make savings within adult social care/health budgets.

Income from donations and legacies doubled from £80k to £162k mainly because of the Raby Lifetime and Ferns Extension Appeals.

**Expenditure**

During the year, total expenditure on charitable activities increased by 5%, in line with the increase in fees. Payroll costs represent over 80% of our income and have increased over 6% against last year. This was due partly in an increase in staffing levels (around 3%) and partly due to implementing the New Living Wage (NLW) from April 2016. Other than for staff on the NLW, 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.

A major impact on the payroll charge in the accounts has been the cost of funding the pension contributions for those staff in the Merseyside Pension Scheme. We again incurred a charge (£47k compared with £116k in 2015/16) as a result of our current year contribution being less than the actuary's assessment of the current year's cost of running the scheme. As a result, the contribution percentage has increased from 20.7% to 29.4% with effect from 1 April 2017.

Other costs have remained the same as last year despite the increase in service delivery and is a testament to the hard work of staff to keep running costs down through economies and efficiencies.

**Capital Expenditure and long term loans**

Compared with the significant capital investments made the previous year, this year we spent £251k on property improvements and equipment. This included the start of the refurbishment project at Raby and development of the two new CVS sites. Additional loan funding of £200k was raised to fund the Raby refurbishment.

**TRUSTEES' REPORT**

**For the year ended 31 March 2017**

**Financial Review (cont.)**

**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 generated positive cash flow of £462,000. The other major contributor to cash outflow in the year has been investment in property and facilities (of £251k) which has been in excess of the loans drawn to fund it (£69k).

**Future issues**

The announcement of the new Living Wage from April 2016 and the subsequent increases to 2020 continue to have a major impact on Autism Together going forward. The increase to £7.50 an hour in April 2017 yet again had 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. This, and the need to attract and retain staff, resulted in a review of salary levels with a 1.5% pay increase awarded in July 2017. 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.

We will continue to work with our local authority commissioners to negotiate fees for existing service users ensuring full cost recovery. This is a long and slow process; but 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.

**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 £1,408,000 at 31 March 2017. This compared with a deficit of £1,471,000 at the previous year end. This reduction in the deficit represented a £110,000 actuarial gain, absorbed in part by a current year charge of £47,000 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. Following the recent full actuarial valuation carried out at 31 March 2016 the funding rate has been increased from 20.7% to 29.4% with effect from 1 April 2017.

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

**TRUSTEES' REPORT**

**For the year ended 31 March 2017**

**Financial Review (cont.)**

**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 2017 free reserves were £405,000 compared to £485,000 at 31 March 2016. 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 a further £62,000 of unrestricted donations and fundraised income raised in the year to the Ferns Extension Fund resulting in a designated funds balance of £89,000 at 31 March 2017. This is towards the cost of an extension to our Respite unit which remains in heavy demand. There is also a designated fund of £5,000 relating to CVS and Family Fun Day events and Cash for Kids activities. Finally, we hold Restricted Funds which have been donated for specific projects, details of which are given in Note 19 to the accounts.

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 2017 this fixed asset fund amounted to £4,041,000 (2016 - £4,356,000).

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 £1,408,000 is calculated in accordance with FRS102 and is excluded from the calculation of free reserves as this amount is not a current liability, but will be paid through future earnings.

**TRUSTEES' REPORT**

**For the year ended 31 March 2017**

**Plans for Future Periods**

**Our main Objectives:**

- Complete the refurbishment of new CVS locations
- Undertake a re-centralisation of offices back to Oak House
- Complete Data Migration to SiP
- Develop our Autism Methodology
- Develop and Launch our 50<sup>th</sup> Anniversary Campaign
- Improve the employee experience.
- Improve the Service User voice

**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 independently chaired 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.

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

Where funds are held on behalf of residents or other individuals supported by the 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 2017 amounted to £368,583 (2016 - £336,641). 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.



**TRUSTEES' REPORT**  
**For the year ended 31 March 2017**

**Pay Policy for Senior Staff**

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.

**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 expenditure 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.

This trustees' report and the Strategic Report therein were approved by the Board on 14 December 2017 and signed on its behalf by:



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

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AUTISM TOGETHER**

We have audited the financial statements of Autism Together for the year ended 31 March 2017 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 auditor**

As explained more fully in the Trustees' Responsibilities Statement set out on page 15, 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.

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 financial statements**

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 2017 and of 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, based on the work undertaken in the course of the audit:

- 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; and
- the Strategic Report and the Trustees' Report have been prepared in accordance with applicable legal requirements.

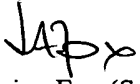
**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AUTISM TOGETHER  
(continued)**

**Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Trustees' Report.

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

- adequate accounting records have not been kept, 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

Date 19 December 2017

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

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(including an income and expenditure account)**  
**For the year ended 31 March 2017**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds 2016 (note 24) £'000</b>
	<b>Note</b>	<b>2017 £'000</b>	<b>2017 £'000</b>	<b>2017 £'000</b>	
<b><u>Income</u></b>					
Income from donations and legacies		126	36	162	80
Incoming resources from charitable activities		19,858	118	19,976	19,057
<b>Total income</b>	<b>2</b>	<b>19,984</b>	<b>154</b>	<b>20,138</b>	<b>19,137</b>
<b><u>Expenditure</u></b>					
Expenditure on raising funds		77	-	77	56
Expenditure on charitable activities	7	20,282	145	20,427	19,342
<b>Total expenditure</b>		<b>20,359</b>	<b>145</b>	<b>20,504</b>	<b>19,398</b>
Net expenditure for the year before transfers		(375)	9	(366)	(261)
Transfers between funds	19	-	-	-	-
		(375)	9	(366)	(261)
Actuarial gain on defined benefit pension schemes	15	110	-	110	766
<b>Net movement in funds</b>		<b>(265)</b>	<b>9</b>	<b>(256)</b>	<b>505</b>
<b>Funds brought forward</b>		<b>3,397</b>	<b>51</b>	<b>3,448</b>	<b>2,943</b>
<b>Funds carried forward</b>		<b>3,132</b>	<b>60</b>	<b>3,192</b>	<b>3,448</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 2017**

**COMPANY NUMBER: 02658268**

	<b>Note</b>	<b>2017 £'000</b>	<b>2017 £'000</b>	<b>2016 £'000</b>	<b>2016 £'000</b>
<b>Fixed assets</b>	10		5,822		6,038
<b>Current assets</b>					
Debtors	11	1,981		2,360	
Cash at bank and in hand	22	115		64	
		<u>2,096</u>		<u>2,424</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(1,644)</u>		<u>(1,927)</u>	
<b>Net current assets</b>			<u>452</u>		<u>497</u>
<b>Total assets less current liabilities</b>			<u>6,274</u>		<u>6,535</u>
<b>Creditors: amounts falling due after more than one year</b>	13		<u>(1,674)</u>		<u>(1,616)</u>
<b>Net assets excluding pension deficit</b>			<u>4,600</u>		<u>4,919</u>
Defined benefit pension scheme (deficit)	15		<u>(1,408)</u>		<u>(1,471)</u>
<b>Net assets</b>			<u><u>3,192</u></u>		<u><u>3,448</u></u>
<b>Funds</b>					
Unrestricted income funds					
General funds	14	405		485	
Designated funds	14	<u>4,135</u>	<u>4,540</u>	<u>4,383</u>	<u>4,868</u>
Pension reserve surplus/(deficit)	15		<u>(1,408)</u>		<u>(1,471)</u>
Restricted income funds	19		<u>60</u>		<u>51</u>
			<u><u>3,192</u></u>		<u><u>3,448</u></u>

The financial statements were approved by the Board of Trustees on 14 December 2017 and signed on its behalf by:



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

**STATEMENT OF CASH FLOWS**  
**For the year ended 31 March 2017**

	<b>Note</b>	<b>Total funds 2017 £'000</b>	<b>Total funds 2016 £'000</b>
<b>Reconciliation of net (expenditure)/income to net cash flows from operating activities</b>			
Net (expenditure)/income		(256)	505
Deduct: (decrease) in pension deficit		(63)	(650)
Returns on investments and servicing of finance		56	15
Depreciation		467	448
Decrease/increase) in debtors		379	(254)
(Decrease) in creditors		(121)	(74)
<b>Net cash provided/(used in) by operating activities</b>		<b>462</b>	<b>(10)</b>
<b>Statement of cash flows</b>			
Net cash provided/(used in) by operating activities		462	(10)
Net cash used in investing activities	21	(251)	(1,998)
		211	(2,008)
Net cash provided by financing activities	21	69	1,604
<b>Change in cash and cash equivalents in the year</b>		<b>280</b>	<b>(404)</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>280</b>	<b>(404)</b>
Cash inflow from increase in debts and lease financing		(125)	(1,619)
Change in net funds resulting from cash flows		155	(2,023)
<b>Cash and cash equivalents at 1 April 2016</b>		<b>(2,111)</b>	<b>(88)</b>
<b>Change in cash and cash equivalents at 31 March 2017</b>		<b>(1,956)</b>	<b>(2,111)</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2017**

**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.

**Going concern**

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.

On the basis of these considerations, the period of which is at least 12 months of the date of signature of the financial statements, the trustees conclude that the going concern basis is appropriate.

**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 2017 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 2017**

**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 ageing 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 2017**

**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. Income**

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

**1.6. Expenditure**

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 2017**

**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 2017 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 24 to these accounts.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2017**

continued

**2. INCOME**

	<b>Unrestricted £'000</b>	<b>Restricted £'000</b>	<b>2017 £'000</b>	<b>2016 £'000</b>
Statutory bodies	19,725		19,725	18,831
Subscriptions	1	-	1	1
Garden centre income	57	-	57	53
Gifts, donations and legacies	126	36	162	78
Grants	33	118	151	156
Training & employment support	23	-	23	18
Miscellaneous	19	-	19	-
	<u>19,984</u>	<u>154</u>	<u>20,138</u>	<u>19,137</u>

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

**3. OPERATING INCOME**

	<b>2017 £'000</b>	<b>2016 £'000</b>
Operating income is stated after charging:		
Depreciation and other amounts written off tangible assets	467	448
Operating lease rentals		
- motor vehicles	168	153
- office equipment	61	103
- land and buildings	292	344
Auditors' remuneration - audit fees	15	14
Auditors' remuneration - other services	15	2
	<u>          </u>	<u>          </u>

**4. INTEREST PAYABLE AND SIMILAR CHARGES**

	<b>2017 £'000</b>	<b>2016 £'000</b>
Included in this category is the following:		
On loans repayable in two to five years or more	56	15
	<u>          </u>	<u>          </u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2017**

continued

**5. STAFF COSTS AND TRUSTEE EXPENSES**

**Number of employees**

The average number of employees during the year was:

	<b>2017</b>	<b>2016</b>
	<b>No.</b>	<b>No.</b>
Management and administration	57	52
Direct charitable	879	861
	<u>936</u>	<u>913</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>
£90,001 – £100,000	1	1
	<b>£'000</b>	<b>£'000</b>
Total pension contributions for the above employees amounted to	<u>11</u>	<u>11</u>

**Employment costs**

	<b>2017</b>	<b>2016</b>
	<b>£'000</b>	<b>£'000</b>
Wages and salaries	14,026	13,200
Agency costs	926	808
Social security costs	957	792
Other pension costs	689	725
FRS102 adjustment to pension costs	47	116
	<u>16,645</u>	<u>15,641</u>

The trustees received no remuneration for their services during the year. One (2016 – one) of the trustees was 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 £223 (2016: £3,609).

The key management personnel of the charity comprise the trustees, the Chief Executive and the three operational Directors: Deputy CEO/Director of Operations, Director of Human Resources and Director of Finance. The total employee benefits of the key management personnel of the Charity were £301,571 (2016: £317,656).

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2017**

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 (2016: £725,000) of which £111,000 (2016: £107,000) 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>2017 Total £'000</b>	<b>2016 Total £'000</b>
<b>Unrestricted Funds</b>				
Supporting people with autism	18,335	2,024	20,359	19,189
<b>Restricted Funds</b>				
Supporting people with autism	145	-	145	153
	<u>18,480</u>	<u>2,024</u>	<u>20,504</u>	<u>19,342</u>

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

	<b>2017 £'000</b>	<b>2016 £'000</b>
Legal and professional fees	21	-
Auditors' remuneration	15	14
Operational directors' support	5	5
Trustees' meeting costs and expenses	1	3
	<u>42</u>	<u>22</u>

**9. TAXATION**

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

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2017

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 2016	5,536	2,661	685	-	8,882
Additions	37	25	130	59	251
Transfers	-	-	-	-	-
At 31 March 2017	5,573	2,686	815	59	9,133
<b>Depreciation</b>					
At 1 April 2016	1,379	951	514	-	2,844
Charge for the year	194	150	123	-	467
At 31 March 2017	1,573	1,101	637	-	3,311
<b>Net book values</b>					
At 31 March 2017	4,000	1,585	178	59	5,822
At 31 March 2016	4,157	1,710	171	-	6,038

**11. DEBTORS**

	2017 £'000	2016 £'000
Local Authority Social Services Departments	1,520	2,047
Other debtors	25	14
Prepayments and accrued income	436	299
	1,981	2,360

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2017**

continued

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

	<b>2017</b> <b>£'000</b>	<b>2016</b> <b>£'000</b>
Bank overdraft	327	556
Mortgage	106	66
Trade creditors	425	482
Other taxes and social security costs	202	195
Staff pension fund	76	80
Other creditors	157	25
Accruals and deferred income	351	523
	<u>1,644</u>	<u>1,927</u>
Included in accruals and deferred income is the following:	<b>£'000</b>	
Deferred income at 31 March 2016	236	
Decrease in deferrals in year	(211)	
Deferred income at 31 March 2017	<u>25</u>	

The overdraft is secured by a debenture over the assets of the company. All the deferred income at 31 March 2016 was credited to income in the year, the amount deferred at 31 March 2017 was solely income invoiced in advance at the end of that year.

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

	<b>2017</b> <b>£'000</b>	<b>2016</b> <b>£'000</b>
Mortgage	1,638	1,553
Accruals and deferred income	36	63
	<u>1,674</u>	<u>1,616</u>
<b>Loans - mortgage</b>		
Repayable in one year or less (note 12)	106	66
Repayable between one and two years	125	74
Repayable between two and five years	825	739
Repayable after more than five years	688	740
	<u>1,744</u>	<u>1,619</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 2017**

continued

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

There are four loans repayable after more than one year and their principal terms are as follows:

1. Loan 1. This was originally for £520,000 and is repayable over 10 years from July 2015. 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 2017 interest was charged at 2.55%.
2. Loan 2. This was originally for £400,000 and is repayable over 10 years from November 2015. 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 2017 interest was charged at 2.75%.
3. Loan 3. This was originally for £700,000 and is repayable over 5 years from March 2016. 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 2017 interest was charged at 3.0%.
4. Loan 4. This loan for £200,000 was taken out in March 2017 and is repayable over 5 years and three months from that date. The interest rate is 5.0% over base. At 31 March 2017 interest was charged at 5.25%.

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>2017 £'000</b>
<b>At 1 April 2016</b>	<b>3,448</b>
Net expenditure	(256)
<b>At 31 March 2017</b>	<b>3,192</b>

**Movement in funds**

	<b>Restricted £'000</b>	<b>Designated £'000</b>	<b>Unrestricted £'000</b>	<b>Total £'000</b>
Balance brought forward	51	4,383	(986)	3,448
Income / gains	154	67	20,027	20,248
Expenditure / losses	(145)	-	(20,359)	(20,504)
Transfers between funds	-	(315)	315	-
<b>Balance carried forward</b>	<b>60</b>	<b>4,135</b>	<b>(1,003)</b>	<b>3,192</b>



**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2017**

continued

**Unrestricted funds comprise the following:**

	<b>2017</b>	<b>2016</b>
	<b>£'000</b>	<b>£'000</b>
General funds – free reserves	405	485
Pension reserve (deficit)	(1,408)	(1,471)
	<u>          </u>	<u>          </u>
Total unrestricted funds	<u>(1,003)</u>	<u>(986)</u>

**Designated funds**

<b>Fund</b>	<b>Opening Balance</b>	<b>New Designations /Transfers</b>	<b>Closing Balance</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Fixed Assets Fund	4,356	(315)	4,041
Ferns Extension Fund	27	62	89
Other funds	-	5	5
	<u>4,383</u>	<u>(248)</u>	<u>4,135</u>

The transfer of the Fixed Assets Fund account represent the reduction in the amount of funds tied up in projects during the year, mainly due to depreciation of buildings belonging to the Charity. The new designations represent general donations made during the year that have now been allocated to the Ferns Extension Fund or other designated funds.

**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, £5,822,000, less loans used to fund those fixed assets (£1,744,000) and the amount funded by the rent free period on the new lease at Oak House (£37,000).

**2. Ferns Extension Appeal**

The trustees have designated £62,000 of unrestricted donations received in the year to The Ferns Extension Appeal.

**3. Other funds**

The trustees have designated £5,312 relating to CVS and Family Fun Day events and Cash for Kids activities

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2017**

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>2017</b>	<b>2016</b>
	<b>£'000</b>	<b>£'000</b>
Present value of funded obligations	22,863	19,312
Fair value of plan assets	(21,455)	(17,841)
Net liabilities	<u>1,408</u>	<u>1,471</u>
Amounts in the balance sheet		
Liabilities	<u>1,408</u>	<u>1,471</u>
Net liabilities	<u>1,408</u>	<u>1,471</u>

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

	<b>2017</b>	<b>2016</b>
	<b>£'000</b>	<b>£'000</b>
Asset gain/(loss)	2,519	(490)
Changes in assumptions underlying the present value of the scheme liabilities	(2,409)	1,256
Actuarial gain	<u>110</u>	<u>766</u>

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

	<b>2017</b>	<b>2016</b>
	<b>£'000</b>	<b>£'000</b>
Current service cost	576	667
Interest on obligation	693	657
Expected return on plan assets	(651)	(596)
Past service (credit) / cost	-	-
Total pension cost recognised	<u>618</u>	<u>728</u>
Actual return on plan assets	<u>3,757</u>	<u>106</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2017

continued

**15. PENSION COSTS (continued)**

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

	<b>2017 £'000</b>	<b>2016 £'000</b>	<b>2016 £'000</b>	<b>2014 £'000</b>	<b>2013 £'000</b>
Benefit obligation at beginning of period	19,312	19,410	14,917	16,384	13,194
Current service cost	576	667	552	655	562
Interest on pension liabilities	693	657	696	701	660
Member contributions	154	168	183	181	195
Past service cost	-	-	-	-	-
Actuarial losses /(gains) on liabilities	2,409	(1,256)	3,367	(2,758)	2,001
Benefits/transfers paid	(281)	(334)	(305)	(246)	(228)
Curtailments	-	-	-	-	-
Benefit obligations at end of period	<u>22,863</u>	<u>19,312</u>	<u>19,410</u>	<u>14,917</u>	<u>16,384</u>

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

	<b>2017 £'000</b>	<b>2016 £'000</b>	<b>2015 £'000</b>	<b>2014 £'000</b>	<b>2013 £'000</b>
Fair value of plan assets at beginning of period	17,841	17,289	14,926	13,288	11,061
Expected return on plan assets	651	596	890	779	661
Actuarial gains/(losses) on assets	2,519	(490)	929	203	836
Admin expenses	(13)	(14)	-	-	-
Employer contributions	584	626	666	721	763
Member contributions	154	168	183	181	195
Benefits/transfers paid	(281)	(334)	(305)	(246)	(228)
	<u>21,455</u>	<u>17,841</u>	<u>17,289</u>	<u>14,926</u>	<u>13,288</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2017**

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 (2017: £667,000).

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

	<b>2017</b>		<b>2016</b>		<b>2015</b>	
	<b>£'000</b>	<b>%</b>	<b>£'000</b>	<b>%</b>	<b>£'000</b>	<b>%</b>
Equities	11,501	53.6	9,241	51.8	9,318	53.9
Government bonds	858	4.0	821	4.6	2,559	14.8
Other bonds	2,446	11.4	2,016	11.3	450	2.6
Property	1,673	7.8	1,588	8.9	1,867	10.8
Cash/liquidity	729	3.4	607	3.4	519	3.0
Other	4,248	19.8	3,568	20.0	2,576	14.9
<b>Total</b>	<b>21,455</b>	<b>100</b>	<b>17,841</b>	<b>100</b>	<b>17,289</b>	<b>100</b>

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

	<b>2017</b>	<b>2016</b>	<b>2015</b>
	<b>%</b>	<b>%</b>	<b>%</b>
Rate of inflation - CPI	2.3	2.0	2.1
Rate of increase in salaries	3.8	3.5	3.6
Rate of increase in pensions	2.3	2.0	2.1
Discount rate	2.6	3.6	3.4

**Expected rate of return on assets**

Equities	6.5
Government bonds	2.2
Other bonds	2.9
Property	5.9
Cash/liquidity	0.5
Other	6.5
Expenses deduction	0.29
<b>Overall Expected Return</b>	<b>5.24</b>

Information on expected return on assets not provided by actuary for 2017

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2017

continued

**15. PENSION COSTS (continued)**

**Post-retirement mortality assumptions**

	<b>2017</b>	<b>2016</b>
	<b>S2PA</b>	<b>S1PA</b>
Non-retired members (retiring in the future in normal health)	CMI_2015_ (1.75%) (107% males), (1.5%) (92% females)	CMI_2012_(1.5%) (104% males, 94% females)
Current pensioners (retired in normal health)	S2PA CMI_2015_ (1.75%) (112% males), (1.5%) (99% females)	S1PA CMI_2012_(1.5) (106% males, 100% females)

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

	<b>2017</b>	<b>2016</b>
Future pensioner aged 65 in 20 years' time	24.9 (27.7)	24.9 (28.2) yrs
Current pensioner aged 65	21.9 (24.4)	22.5 (25.4) yrs

	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Defined benefit obligation	22,863	19,312	19,410	(14,917)	(16,384)
Plan assets	(21,455)	(17,841)	(17,289)	14,926	13,288
(Deficit)/surplus	(1,408)	(1,471)	(2,121)	9	(3,096)
Experience gains / (losses) on plan assets	-	(490)	929	203	836
Experience gains on plan liabilities	2,487	-	-	970	-

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

<b>Membership numbers</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
Actives	119	131	141	154	169
Deferred	114	105	104	97	85
Pensioners	57	54	49	46	45
Widows	4	4	4	4	5

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2017**

**16. FINANCIAL COMMITMENTS**

At 31 March 2017, the company had total commitments under non-cancellable operating leases as follows:

	<b>Land &amp; buildings</b>		<b>Other</b>	
	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Within one year	277	285	158	272
Between two and five years	729	578	138	232
Over five years	1,147	1,042	12	32
	<u>2,153</u>	<u>1,905</u>	<u>308</u>	<u>536</u>

**17. RELATED PARTY TRANSACTIONS**

M J Battersby, a trustee, received nil (2016: £9,881) 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 to the charity amounting to £1,286 (2016: £1,725) during the year to 31 March 2017.

**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 2017

continued

### 19. RESTRICTED FUNDS

	Opening balance £	Income £	Expenditure £	Transfers between funds £	Closing balance £
Family Support	4,696	1,480	2,449	-	3,727
Beethoven's / music	552	160	92	-	620
Big Lottery: Step Into Work +	7,406	34,894	42,300	-	-
European Social Fund	-	22,838	13,836	-	9,002
Performing Arts	5,536	-	5,536	-	-
Lifetime Friends & Family	1,444	-	845	-	599
W'stones Communal Area	650	-	650	-	-
Wirral Country Park Pond	36	-	36	-	-
Glacial Rock Project	260	-	260	-	-
Sport England - Autismability	23,284	52,404	43,588	-	32,100
Weatherstones Fund	2,000	-	1,062	-	938
I-Pad Fund	3,329	-	3,329	-	-
Photo Trail	573	-	320	-	253
N Benson Memorial	1,154	-	-	-	1,154
Autism Champions	-	8,063	8,063	-	-
Garden Centre	250	1,859	672	-	1,437
Mushroom Society	-	2,500	2,500	-	-
Dee Cliffs Project	-	985	985	-	-
Woodland Oasis Project	-	985	985	-	-
Integrated Life Group	-	4,045	2,851	-	1,194
China Trek	-	1,452	-	-	1,452
Holiday Fund	-	1,320	-	-	1,320
A Fitton Memorial	-	5,125	1,763	-	3,362
Dawpool Nature Reserve	-	1,000	-	-	1,000
Woodland Grove Sensory	-	15,000	13,354	-	1,646
	<u>51,170</u>	<u>154,110</u>	<u>145,476</u>	<u>-</u>	<u>59,804</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.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2017**

continued

**20. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Restricted funds £'000</b>	<b>Unrestricted funds £'000</b>	<b>Total £'000</b>
Fixed assets	-	5,822	5,822
Net current assets/(liabilities)	60	392	452
Long term liabilities	-	(1,674)	(1,674)
Defined benefit pension scheme deficit	-	(1,408)	(1,408)
Net assets at 31 March 2017	<u>60</u>	<u>3,132</u>	<u>3,192</u>

**21. GROSS CASH FLOWS**

	<b>2017 £'000</b>	<b>2016 £'000</b>
<b>Capital expenditure</b>		
Purchase of tangible assets	<u>251</u>	<u>1,998</u>
<b>Financing</b>		
Interest paid	(56)	(15)
Increase in mortgage and lease financing	200	1,620
Repayments of mortgages and lease financing	<u>(75)</u>	<u>(1)</u>
Cashflow from financing activities	<u>69</u>	<u>1,604</u>

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

	<b>2017 £'000</b>	<b>2016 £'000</b>
Cash at bank and in hand	115	64
Bank overdraft	<u>(327)</u>	<u>(556)</u>
	<u>(212)</u>	<u>(492)</u>
Debt due within one year	(106)	(66)
Debt due after one year	<u>(1,638)</u>	<u>(1,553)</u>
	<u>(1,744)</u>	<u>(1,619)</u>
<b>Total cash and cash equivalents</b>	<u><u>(1,956)</u></u>	<u><u>(2,111)</u></u>



**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2017

continued

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

	Note	Unrestricted Funds 2016 £'000	Restricted Funds 2016 £'000	Total Funds 2016 £'000
<b><u>Income</u></b>				
Income from donations & legacies		60	20	80
Income from charitable activities		18,943	114	19,057
Total income	2	19,003	134	19,137
<b><u>Expenditure</u></b>				
Expenditure on generating funds		56	-	56
Expenditure on charitable activities	7	19,189	153	19,342
Total expenditure		19,245	153	19,398
Net expenditure for the year before transfers		(242)	(19)	(261)
Transfers between funds		-	-	-
		(242)	(19)	(261)
Actuarial gain on defined benefit pension schemes	15	766	-	766
Net movement in funds		524	(19)	505
Funds brought forward		2,873	70	2,943
Funds carried forward		3,397	51	3,448

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2017**

continued

**24. FIXED ASSET INVESTMENT**

	<b>2017</b> <b>£'000</b>	<b>2016</b> <b>£'000</b>
<b>The Wirral Centre for Autism Limited (formerly Autism Together Limited)</b>	-	-

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.

In addition, Autism Together has a controlling interest in The Wirral Autistic Society Limited, a company limited by guarantee. This company was incorporated on 19<sup>th</sup> April 2016 as The Wirral Centre for Autism and renamed The Wirral Autistic Society Limited on 22<sup>nd</sup> June 2016. The liability of Autism Together under the terms of the guarantee is limited to £100.

**25. CAPITAL COMMITMENTS**

	<b>2017</b> <b>£'000</b>	<b>2016</b> <b>£'000</b>
<b>Capital expenditure – Contracted for</b>	112	-