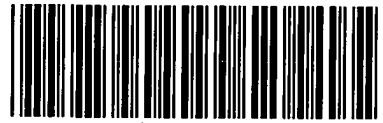


Autism at Kingwood Annual Review and Financial Report 2022-2023

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*Embracing
Autism*



AUTISM AT
KINGWOOD

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Annual Review and Financial Report

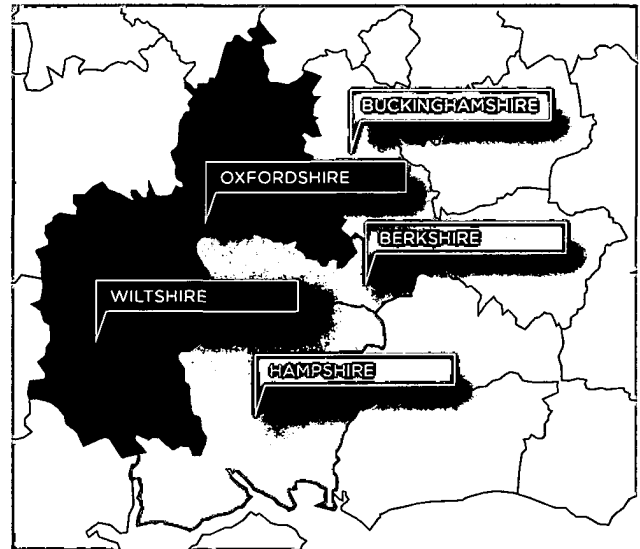
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About Autism at Kingwood

Autism at Kingwood is a social care charity, which provides support to autistic adults across the Thames Valley.

Dame Stephanie Shirley CH founded Autism at Kingwood in 1994 to support her autistic son Giles, removing him from a psychiatric hospital, where he had been kept for 11 years, and into a regular house, where he was supported by caring people who, for the first time, enabled him to make his own choices about his life.

This was the blueprint for Autism at Kingwood's supported living model.



During the year, Autism at Kingwood supported 155 people from Wiltshire, Berkshire, Oxfordshire, Hampshire and Buckinghamshire.

The Charity enables autistic people to live successfully in their own homes. Dedicated teams of support workers and managers provide a range of care, depending on the needs of the individual. Some people supported might need 24/7 care with a high-level range of needs, whilst others need just a few hours each day or week to help them live independently. Additionally, Autism at Kingwood employs psychologists who provide support for staff in their work, and directly for people we support.

The Charity also delivers autism diagnosis and post-diagnosis support via the Oxfordshire Adult Autism Diagnosis Support Service on behalf of Oxford Health.

To help enhance the lives of those we support, the Charity provides a range of meaningful and developmental activities, including a skills and work project, gardening therapy, a weekly social club, organised days out and much-loved parties! We have a holiday home, available for people we support, their families and staff.

Autism at Kingwood has an excellent reputation in both the autism and social care sectors for, as Dame Stephanie says:

“Providing creative solutions for complex situations and importantly, for persevering when other services have failed”.

From our Interim Chief Executive and Trustee Chair

This has been a challenging year for Autism at Kingwood and indeed, the adult social care sector.

Since 2019, Kingwood has been a campaign leader for improved pay rates from local authorities, so that care providers like Kingwood can employ and keep good staff, invest in infrastructure, and thus improve our service to autistic adults.



However, additional funds hadn't materialised and the cost-of-living crisis forced talented staff to work outside the social care sector. This resulted in heavier reliance on expensive agency staff to fill the staffing gaps.

As a professional interim Chief Executive, experienced in crises management and change, I was brought in by the Board of Trustees, to carve a pathway out of difficulties, and towards sustainability and success. My objective was to pass my role on to a permanent Chief Executive with a charity fit for purpose, and a healthy, forward-looking trajectory.

It was clear to me from the outset that we needed to increase the revenue received from local authorities and reduce costs; we simply weren't breaking even.

Our first resolve was to improve our recruitment rates, and the retention of good quality support workers. Kingwood successfully registered for a government sponsor licence,

enabling the Charity to employ a talented workforce from outside the EC. By the year end, we had set the wheels in motion for a successful recruitment campaign, which began to significantly lower the number of agency workers used.

I am pleased to report that during the year, we gained a deeper insight of each and every service we provide social care for. Thorough audits enabled us to better understand the needs and wishes of the people we supported, ensuring we had the tools and staff in place to provide safe, happy and good quality environments. The audits also enabled us to calculate the true cost of delivering supported living and outreach.

Armed with such data, we began proactive negotiations with the local authorities and additional commissioners we are contracted to provide supported living for. At the year end, we were in the midst of negotiations, with resolutions expected the following year.

With a focus also on financial management and scrutiny, we began negotiations with some of our funders who owed us money for services provided; these had been disputed, but by the end of the year, we were confident of favourable resolutions.

We also made the decision to move out of our Reading office, which since the pandemic, has had significantly less usage with more people hybrid or home working. This will yield a considerable cost saving.

The hard work everyone has done this year will, I am confident, provide a steadfast pathway for Autism at Kingwood. I have been incredibly impressed with the commitment and resilience of all our staff. With such a strong army in place, I believe that the Charity will continue to strengthen financial and operational stability.

Shān Nicholas

Shān Nicholas

During the year two trustees resigned from the board: Mark Glinwood and Steve Carnaby.

We thank them for their time and the expertise they provided to the board, committees and the whole organisation.



Since the end of the financial year John Finney stepped down from the role of Chair and from the board. John led the board for over two years and provided Kingwood with a fresh perspective and focus on financial stability, and we thank him for the time he was able to commit to Kingwood.

I was appointed Chair in July 2023 and as an existing Trustee for almost six years will bring some continuity and relevant experience to the board. The entire Board of Trustees are strong supporters of Kingwood and those it cares for, and we are all committed to its future success.

It has been a testing time for all providers of social care and I want to thank all colleagues across Kingwood for their hard work and commitment to those we support. Shān Nicholas has played a pivotal role in leading the Charity through much of this period and I wanted to thank her and her team for their leadership.

An important step has been the appointment of a Chief Executive, and we are delighted that Sarah Butcher will take up the role from October 2023 and take the baton from Shān.

A handwritten signature in dark ink, appearing to read 'David Swann'.

David Swann

Providing Added Value

Autism at Kingwood Work and Skills Programme

Autism at Kingwood began its programme to deliver training and work opportunities to people supported by the organisation.

Funded by the European Social Fund and Education & Skills for care, the funds received enabled Autism at Kingwood to employ a part-time Work and Skills Coordinator, to support individuals on their chosen path towards the world of work.

Participants had a rich and varied set of work experiences, including at a local newspaper, a radio station, a woodworking shop, a food bank, gardening, at horse-riding stables, and a charity shop.

We also delivered a confidence building course, and challenging activities for those taking part.



Education & Skills
Funding Agency

THE KINGWOOD WORK PROJECT



Work experience feedback

This is going well. Renee (Kingwood's Work Coordinator) approached Cherwell Radio on behalf of 'A' ... to volunteer for work on the radio. A is enjoying it, has made a good impression and hopes to continue for as long as possible.

A is certainly learning a great deal. He has no problems. He first worked on a Sunday broadcast but is now on a Wednesday evening one.

A does not expect this to transition to paid work, though the skills acquired may be useful at some point in employment. He may be able to use his experience to include in one of his university assignment projects.

The Sun Club

Autism at Kingwood are grateful to The Earley Charity and the Syder Foundation, for funding our Friday night social club – The Sun Club, during the year.

Situated in the heart of Reading, the club provided games, a social hub, tuck-shop, and special events for not just people supported by Kingwood, but all autistic people in Reading.



Autism at Kingwood win 'Best Plot of the Year'

Our Gardening Coordinator Renee worked hard with the people we support to ensure we won this prestigious prize at our Henley allotment. They have received the 'Best Plot of the Year' award!

A special thank you to Renee, Owen and Ben for their consistent hard work to make the plot a Best Plot winner!

Our allotment continues to provide a peaceful and safe space to people we support to enjoy gardening and develop skills.



Providing Added Value

Kingwood Gatherings

Kingwood enjoyed a memorable Annual Celebration after a three-year lapse due to the pandemic. It felt so good to bring together people we support, their families and our staff.

With our Christmas party postponed due to bad weather, it was wonderful finally getting together for a New Year Celebration!

We organised a Kingwood BBQ and farm day at Vana Farm. People we support go to the farm in North Oxfordshire each week, to enjoy a safe and welcoming space where they can work on their farm, help look after the animals and produce, and enjoy a home-grown lunch.

Kingwood Holiday Home

Autism at Kingwood owns a holiday home which provides respite to people we support, as well as their families and our staff. During the year, we had 17 bookings.



Achievement

Learning Disability and Autism Award Finalist

In July, Kingwood Support Manager Belinda attended the Learning Disability and Autism Awards with colleagues, as a finalist for The Frontline Leader Award.



Belinda's team had the following to say about working with Belinda:

"Belinda's caring manner and how easily she establishes trust and rapport with all individuals is amazing ... Belinda has always had a professional and respectful approach towards the people we support and her staff team."

"The care and thoughtfulness that Belinda has for her team shines through. It is a reflection of the attitude that she has for our clients, only ever wanting the best for them, so that they can be the best version of themselves."

"Belinda took me under her wing totally made me enjoy the job I do with her full support."

Laura is featured in 'Care Talk' Magazine!

Laura, who we support in Hampshire, was featured in 'Care Talk' magazine.

Laura lives life to the full, with a little help from her outreach support workers.

Living 'A Good Life!'

Local Council member's report, 'A Charismatic Ordinary Life' from the House of Lords Adult Social Care Committee and more recently the House of Commons Health and Social Care Committee's report, 'Supporting Autistic Adults to Live Well' have given Laura the chance to share her story with the public.

In light of this we are sharing her story with our supporters.

"It is so important to you that this is how 'A Good Life' will have your support body with it."



"For me to live 'A Good Life' I like to spend time with people. I used to look after my mental health and physical wellbeing. With support from Autism at Kingwood I achieved it. I achieved it at a charity shop. I was a member. This has enabled my confidence to grow. I started working in a quiet room but with time and support I now work at the front serving customers."

I really enjoy meeting the people and often lots of dogs come from the shop. Most customers say 'for a while and I can meet the dogs. I am lucky enough to have a friend who helped me get used to dogs so now I am able to go out for walks in the country. I really enjoy it. I am very happy. I also enjoy it when people who support me take me out to meet other people with dogs and animals."

I read your my best support worker helped me and I am very happy. It was hard to read the picture I gave them. Eating fresh produce tastes delicious and is good for me. I also enjoy exercising and playing in Park. I always feel better after all these activities."

Achievement

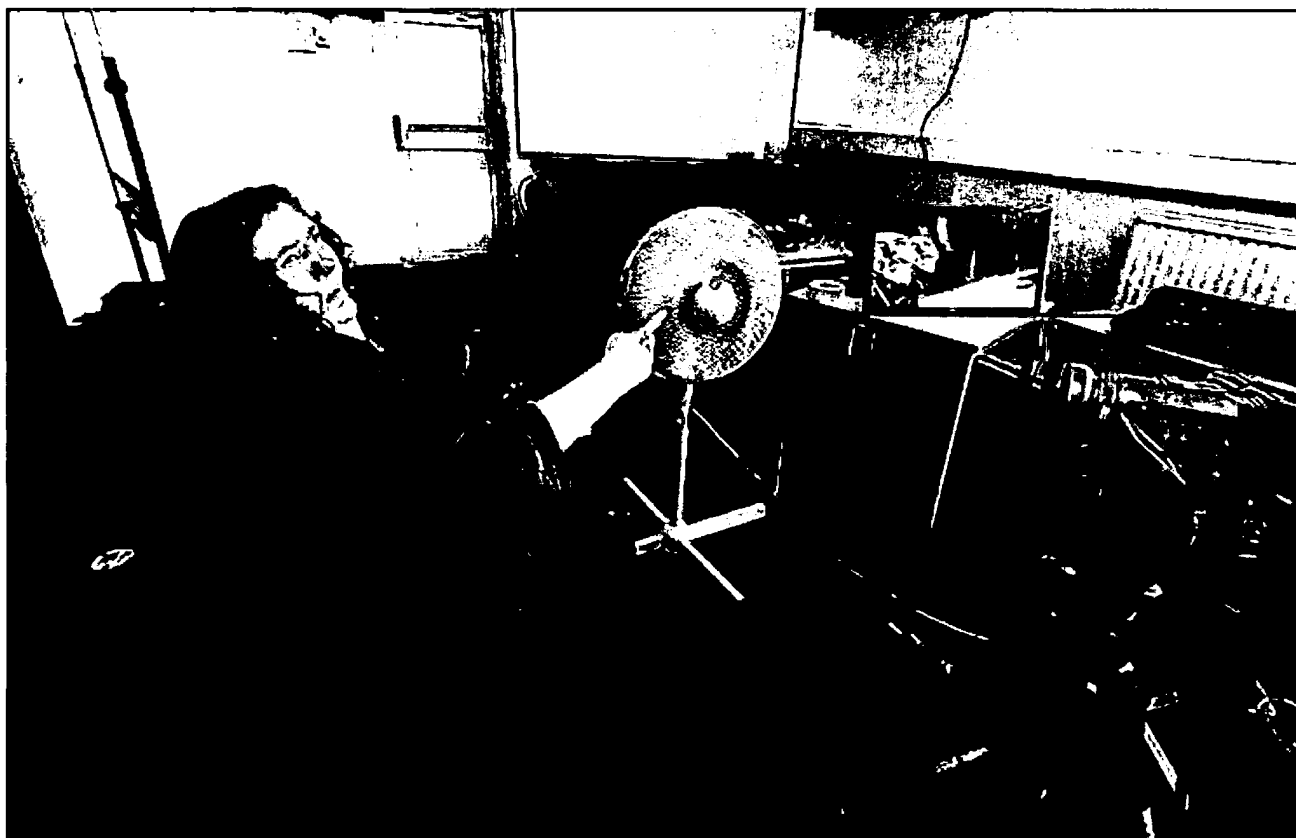
Lucy Skuce at Modern Art Oxford

In November, Lucy Skuce, who Kingwood supports, had an exhibition at Modern Art Oxford with *Captured Moments*.

Lucy Skuce is a photographer and her exhibition recorded her first-person experience of the world and redundant technologies.

Utilising mixed technology, from a 1980s VHS camcorder through to a contemporary 4k camera, Skuce documented her relationship with her hometown of Didcot using both new and archival footage to create a sense of fractured and condensed time.

Her film at Modern Art Oxford is accompanied by a video installation featuring vintage technologies.

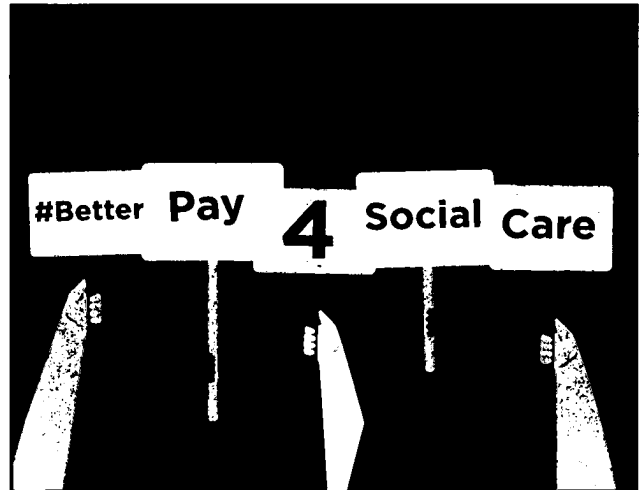


Women Achieving Greatness Award

Our Head of Fundraising and Communications, Philippa Stannard, was awarded the Communications Guru Award at the inaugural Women Achieving Greatness in Social Care Awards in November.

Philippa's award was in recognition of her development and running of the **#BetterPay4SocialCare** campaign and for her ongoing campaigning for financial recognition for care workers.

Philippa said she hopes the award will "raise awareness of the woeful underfunding of social care which means providers are unable to pay care workers what they deserve".



Women Achieving Greatness said of Philippa's achievement:

"Launching the #BetterPay4SocialCare campaign in 2020, Philippa deployed exceptional communication strategies to ensure this campaign was a great success.

"Liaising with over 25 organisations, local and national Government, Philippa is more than deserving of the title 'Communications Guru' and others in the sector can learn much from her example."



Support for Kingwood

Autism at Kingwood is grateful to the individuals who donated to us, fundraised for us, and who chose to leave a legacy to Autism at Kingwood.

We appreciate that this was, and remains, a time of financial uncertainty for many, and our supporters' support is truly valued.

We were hugely grateful to Rory, parent to someone we support, who completed a challenging 3.5 km sponsored swim of the Straights of Corfu in September, raising £2,620 for Autism at Kingwood.



Rory said:

"I'm swimming to raise funds for Autism at Kingwood whose staff play such a key role in Charlotte's day-to-day supported living.

"They are patient, kind and compassionate, and do amazing work for many people throughout Berks, Bucks and Oxon.

"I really appreciate the service and staff care Kingwood provides. Please help me to raise as much as possible to help!"

A Candlelit Christmas Evening

The beautiful abbey at Dorchester in Oxfordshire was the venue for our sell-out festive fundraising event last December.

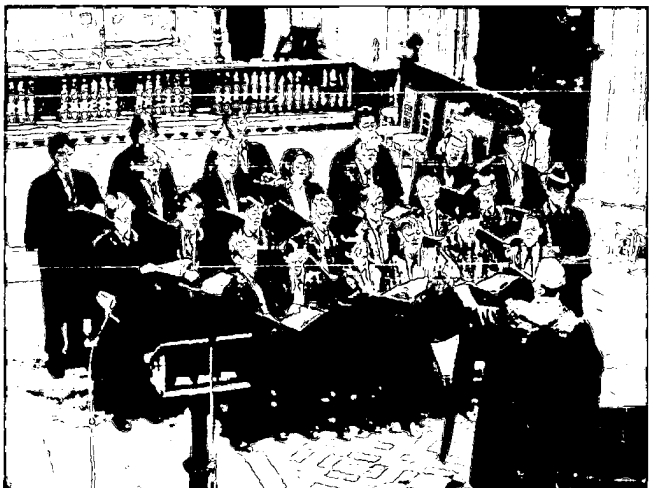
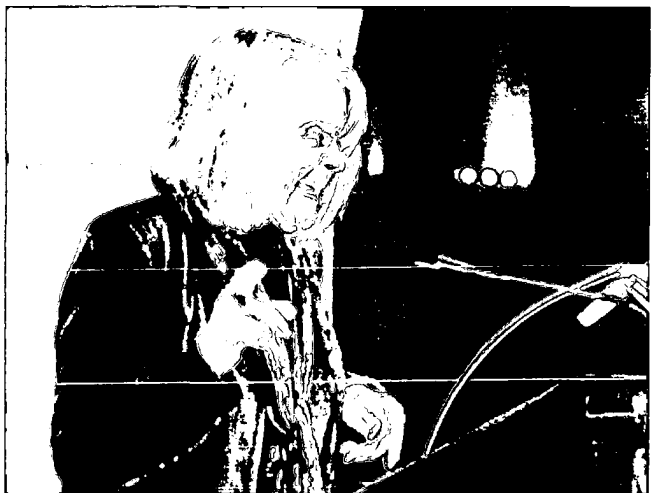
Jeremy Irons and Sinéad Cusack entertained us with a selection of readings while the Magdalen College Choir sang wonderfully.

We are so grateful to all our performers who gave us their time and talent, and our incredible team of volunteers who worked all day (and very late into the night) to create this magical evening, lit with 1,000 candles.

Special thanks to co-organisers Hilary Colbert, and Barbara and Graham Williams.

Our founder Dame Stephanie Shirley was enthralled, as were our guests – two of whom travelled from Norway and Poland especially!

The event raised over £17,000.



Images: Hugh Warwick

Support for Kingwood

Bloxham Rangers U9

The Bloxham Rangers U9 donned our logo on their football shirts.

Thanks for helping to raise awareness about Kingwood and autism in Oxfordshire!

The Berkshire Masonic Charity

The Berkshire Masonic Charity funded two additional First Aid courses which we had to deliver due to higher than usual staff turnover, due to the social care staffing crises.



The
Berkshire
Masonic
Charity

THE CHARITY OF BERKSHIRE FREEMASONRY



Allotment help

We are very grateful to our regular allotment volunteer Helen for all the help she gives Kingwood at our allotment every week.



What prompted you to volunteer at our allotment?

"I wanted to do something working with people. I used to be a physiotherapist, and I wanted to draw on my therapy background. I have a love of horticulture as well and wanted to combine the two. I'd done a little bit of research into training in therapeutic horticulture and found out about Kingwood and thought it would be a good opportunity to volunteer and help people."

What do you like best about volunteering here?

"I like working with people and building relationships to help them build their confidence and try new skills. It's a lovely setting to be in, to be outside and in nature. It's really peaceful here and the work I do is rewarding."

Financial Review

Following a period of turbulence caused by Covid and high inflation and the impact it had on staff health, recruitment and recruitment, the focus in 2022-23 was on stabilising operations and strengthening the quality of existing services.

This was achieved firstly, by not taking on new services and instead strengthening the underlying processes that improves outcomes for service users and working conditions for frontline staff including wage increases.

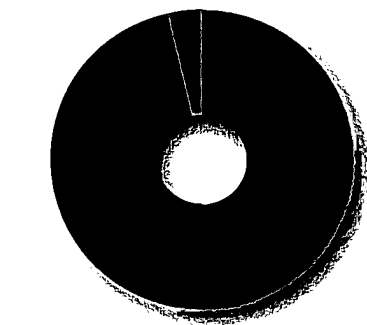
Secondly, with more retention, recruitment and rostering control, we were able to reduce agency usage by 24% over the year.

The lower agency costs and stringent control of overhead helped offset exceptional costs relating to quality improvement and changes in senior management. Significant unrestricted donations also helped defray some of these costs.

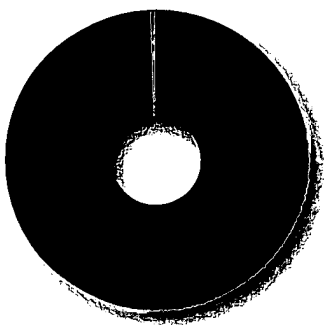
Thirdly, we were able to improve our income and cash flow by cooperating transparently on two key NHS contracts and with other stakeholders whilst also reducing aged debt significantly.

These actions have resulted in a surplus for the full year of £227k with both income

Autism at Kingwood 2021/22 Financial Performance



Income	
● Income from charitable activities	£10,503,471
● Other income	£388,145
Total	£10,891,616



Expenditure	
● Charitable activities	£10,619,039
● Cost of raising funds	£45,819
Total	£10,664,858

and expenditure being approximately £0.8m higher than last year.

Net assets have risen to £2.55m represented by free reserves of £1.37m, £1.14m of fixed assets and £43k of designated funds. Cash balance was £1.6m at 31 March 2023.

Our reserves policy is to maintain three months' operating expenditure while retaining the ability to invest and respond to exigencies. At current expenditure levels this implies a target of £2.8m. Free reserves of £1.37m currently represent 1.5 months' operating expenditure.

Notwithstanding a couple of changes in one role during the year, the finance team has been stable with key financial and analytical processes being

streamlined, continuing close collaboration with operations, emphasis on the well-being of the people we support and our support staff as well as a focus on cash flow, transparency and financial sustainability.

Price rates paid by the local authorities for support continue to be below the full cost of care. Excluding unrestricted donations and income from resolving historical transactions, the operating result in 2022-23 is a deficit and this issue, along with quality of care, is at the centre of our negotiations with funding bodies. Local authorities, Oxfordshire in particular, have indicated that they wish to work in strategic partnership with us and we view this as the critical path to financial sustainability and better outcomes for the people we support.

Charity Management and Honorary Roles

Trustees

John Finney

Chair (resigned July 2023)

David Swann

Treasurer (appointed Chair July 2023)

Lisa Basford

Steve Bastiman-Davies

Mark Glinwood

(May 2022, resigned January 2023)

Bella Ikpasaja (May 2022)

Dr Steven Carnaby (resigned March 2023)

Senior Leadership Team

Shān Nicholas

Interim Chief Executive

(November 2022-September 2023)

Estelle Christmas

Chief Executive (until November 2022)

Chief Operating Officer (November 2022-April 2023)

Arcott Mahesh

Chief Finance Officer

Pam Creaven

Interim Director of Quality and Improvement (from January 2023)

Lynn Longland

Director of Human Resources (until September 2022)

Anne Asprey

Interim Head of HR (from September 2022)

Tapiwa Moyo

Director of Operations

Philippa Stannard

Head of Fundraising & Communications

Sally Powis

Consultant Clinical Psychologist

Patrons

Dame Stephanie Shirley CH

Founder Patron

Lady Sonia Hornby

Jeremy Irons

Registered/Principal Office

2 Chalfont Court, Chalfont Close,

Lower Earley, Reading, RG5 5SY

0118 931 0143

www.kingwood.org.uk

info@kingwood.org.uk

Charity Number: 1041924

Company Number: 02980543

Auditors

Edwin Smith Chartered Accountants

32 Queens Road, Reading, RG1 4AU

Bankers

National Westminster Bank plc.

18 Market Place, Henley-on-Thames,
RG9 2AP

Structure, Governance and Management

Charitable status was granted to Autism at Kingwood on 3 November 1994, known then as The Kingwood Trust. The Charity is a private company limited by guarantee. Its governing documents are its Memorandum and Articles of Association.

The Autism at Kingwood Board of Trustees sets the strategy and monitors the Charity's key risks. Responsibility for implementing the strategy and day-to-day operational issues sits with the Chief Executive who, in turn, is supported by a team of suitability qualified and skilled individuals.

Good governance is achieved through sub-committees meeting regularly throughout the year and making recommendations to the full Board, which meets four times a year. These sub-committees include Risk & Care Practice, Finance & Development and Human Resources. Furthermore, the Board Members maintain regular contact with the Chief Executive throughout the year.

The skills and expertise required within the Trustee Board are reviewed regularly to help the Charity deliver its objectives. If gaps are identified or a vacancy occurs, new trustees with the appropriate skills and experience are identified.

On 31 March 2023, there were five Trustee Board members, and the year saw the resignation of Mark Glinwood in January, and Dr Steven Carnaby in March.

All Trustees are offered a full induction when they join, and Trustee training is available to keep Trustees up to date with the environment in which the Charity operates. All Trustees give of their time voluntarily without remuneration. Details of Trustees' reimbursed expenses are disclosed in note 6. The pay of senior staff is reviewed annually, and Trustees benchmark pay levels against the market rates for comparable roles and the ability to retain key personnel.

Risk Management

The Board is ultimately responsible for setting the risk appetite and making sure we mitigate risks as far as possible.

It delegates to the appropriate subcommittee with relevant extracts from both the Risk Matrix and Business Plan presented for scrutiny and oversight with discussion focusing predominantly on those more significant risks. The full accumulated risk register is presented to the Trustees at Board meetings at least three times a year.

While the Board generally takes a prudent approach to risk management, it recognises that things do go wrong from time to time and accepts that we need to take some risks to be able to grow. The risk management framework is designed to give a clear view of our risks and make sure we're not exposed to them unnecessarily.

Effective risk management makes for informed decision-making and helps us deliver on

our business objectives.

The key risk to the Charity throughout the year has been financial viability due to the failure of local authorities to fully recompense Kingwood for the cost of delivering care. This was introduced to the risk matrix and monitored closely throughout the year.

The financial year also saw additional scrutiny from the Finance & Development Committee on the cash flow position until the position settled.

Investment Policy

To date it has been the policy of the Board to hold any available funds in the form of cash and cash equivalents. However, investment opportunities will be considered in the coming year.

Complaints Policy

The organisation has a comprehensive complaints policy that is communicated clearly and available according to the Accessible Information Standard. Furthermore, Autism at Kingwood regularly engages with families, people we support and professionals to ensure stakeholders have the opportunity to provide feedback. These opportunities were largely conducted virtually during the last year.

Recruiting, Appointing and Training of Trustees

The Autism at Kingwood Board of Trustees saw some changes during the last year, as detailed on page 17. When recruiting new Board members, the Chairman and Trustees undertake an open recruitment

Going Concern Assessment

process based on a clear role specification.

Advertisements are shared on our website, social media and LinkedIn, in addition to recruitment sites such as Charity Jobs. Trustees may also approach individuals who may be able to make a particular contribution and invite them to be considered. The Charity applies its Equal Opportunities policy to the appointment of Trustees. There exists a comprehensive induction programme and Trustee manual.

Reserves Policy

The Charity's reserves policy is to maintain three months' operating expenditure while retaining the ability to invest and respond to exigencies. At current expenditure levels this implies a target of £2.8m. Free reserves of £1.37m (Net assets minus fixed assets and designated funds) currently represent 1.5 months' operating expenditure.

The gap between current free reserves and the policy target is to some extent mitigated by the fact that the Charity's largest local authority and NHS contracts pay automatically on a regular monthly payment system.

With 96% of income coming from local authority and NHS contracts, there is a good level of security in the continuation of service provision. The surplus for the current financial year has increased net assets by £227k to £2.5m and free reserves stand at £1.37m. Liquidity is being maintained with a strong focus on debt management and cash balance at 31/3/23 was £1.6m.

However, the prices currently set by the local authorities for 2023-24 do not fully cover the cost of care being provided and the budget forecasts a deficit. This has been brought to the attention of all funding bodies and negotiations are underway to increase prices while also seeking efficiencies by clarifying definitions of care and reducing costs where possible. To this end, strategic partnership meetings have been set up with our largest funder. During this period of transition, steps are being taken to better utilise net assets to support liquidity requirements.

It is anticipated that the current negotiations with funders will result in a more realistic pricing and delivery of specialist autism care in 2023-24 and beyond. In parallel, we also anticipate expanding complex care services with viable pricing from the NHS based on the success of an initial contract.

Based on the Charity's net assets, free reserves and cash balance as well as the all the actions underway to mitigate the budgeted deficit, the Board continues to adopt the going

concern basis in preparing the accounts and financial statements.

Shān Nicholas

CEO Interim

Arcott Mahesh

Chief Finance Officer

Board of Trustees and Their Interests

John Finney is CEO and Founder of one of the fastest growing satellite companies in the UK, based in Reading. He has held executive roles in the telecommunications and satellite industry. John's youngest son is diagnosed with autism.

Lisa Basford runs Good Endeavours, a freelance business consultancy supporting businesses and charities to deliver social impact. Previously, she held senior Corporate Social Responsibility roles in global corporations and is a Fellow of the Institute of Corporate Responsibility & Sustainability. Lisa has a son and a daughter who has ASD.

Steve Bastiman-Davies helped found a global leadership and mentoring firm and has over 20 years' experience in guiding organisations, including the NHS, police and local government through change and improvement.

Dr Steven Carnaby Consultant Clinical Psychologist and Service Development Consultant with over 25 years' experience working with people with learning disabilities and/or autism spectrum conditions. In addition to independent consultancy, Dr Carnaby has an honorary post at the Tizard Centre.

David Swann (Treasurer)
Formerly treasurer of BAT plc, Past President of the Association of Corporate Treasurers and sits on the board of a regional housing association.

Mark Glinwood
As an experienced HR executive holding a Masters degree in Human Resource Management, Mark combines a powerful mix of commercial, technical and people skills that have enabled him to deliver outcomes that add true value to the organisations with whom he has worked.

Bella Ikpasaja
Bella is a Corporate Culture Consultant, collaborating with HR, D&I and the C-Suite to build inclusive, safe and healthy workplaces. In 2018, Bella gained a Masters' Certificate in Corporate Governance and International Business Ethics, w/ International HR Management - partly inspired by a career spanning the Creative industry, Built Environment, Financial Services, and Local Government.

Bella spent nearly three years at the Suzy Lamplugh Trust - a world-leading expert on personal safety (occupational and public). At the Trust, Bella developed the Consultancy practice; advised on, and designed employee-led policies for clients including BNP Paribas, Network Rail, FareShare, and NHS Trusts.

An advocate for the UN SDGs, Bella's core areas of impact are Gender Equality, Decent Work, and Reduced Inequalities.

Her clients and collaborators include the British Film Institute, Suzy Lamplugh Trust, and the Global Equality Collective. Bella is an Affiliate Member of the Chartered Institute of Personnel & Development (CIPD).

Statement of Trustees' Responsibilities

The Trustees, who are also directors of Autism at Kingwood for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Public Benefit

The Trustees have referred to the guidance by the Charity Commission when establishing the strategic objectives and Business Plan. All our charitable activities are centred around meeting the needs of autistic people and this report has provided an overview of just some of the ways people have benefited from the services we have provided.

Financial Statements

The financial statements comply with the Charities Act 2011, The Companies Act 2006, The memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Statement as to Disclosure to our Auditors

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

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- each Trustee has taken all the steps that they ought to have taken as a Director, in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

The auditors, Edwin Smith, are deemed reappointed under section 487(2) of the Companies Act 2006.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (FRS102) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the Board of Trustees.

David Swan
Treasurer

21 September 2023

Independent Auditors Report

As at 31 March 2023

Opinion

We have audited the financial statements of Autism at Kingwood (the "Charity") for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies, or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditors Report (continued)

As at 31 March 2023

Matters on which we are required to report by exception

In the 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 Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 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;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the Trustees

As explained more fully in the Trustees' responsibilities statement (set out on page 21), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The Trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the regulations made under section 154 of the Act.

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

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and

Independent Auditors Report (continued)

As at 31 March 2023

implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charity and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.
- We obtained an understanding of how the Charity complies with these requirements by making enquiries with management and those charged with governance. We corroborated our enquiries through our review of the Trustees' meeting minutes.
- We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur by considering the key risks impacting the financial statements and documenting the controls that the Charity has established to address risks identified, or that otherwise seek to prevent, deter or detect fraud. In our assessment we considered the risk of management override. Our audit procedures included testing manual journals, including segregation of duties.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditors-responsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's Trustees 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's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Edwin Smith
Chartered Accountants
Statutory Auditor
32 Queens Road
Reading
RG1 4AU



13 October 2023

Edwin Smith is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

Statement of Financial Activities

As at 31 March 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income:						
Donations	2	362,034	-	13,000	375,034	41,739
Investment Income	3	4,600	-	-	4,600	1,332
		366,634	-	13,000	379,634	43,071
Income from charitable activities	4	10,503,471	-	-	10,503,471	9,890,570
Other income	5	8,511	-	-	8,511	125,929
Total income		10,878,616	-	13,000	10,891,616	10,059,570
Expenditure:	6					
Costs of raising funds						
Donations		45,819	-	-	45,819	5,622
Charitable activities						
Domiciliary, residential care and welfare costs		9,786,446	-	26,187	9,812,633	8,983,123
Support costs and charitable projects		732,643	22,383	9,088	764,114	812,992
Governance costs		42,292	-	-	42,292	24,805
Total expenditure		10,607,200	22,383	35,275	10,664,858	9,826,542
Net income/(expenditure) before transfers		271,416	(22,383)	(22,275)	226,758	233,028
Transfers between funds	16	-	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		271,416	(22,383)	(22,275)	226,758	233,028
Fund balances at 1 April 2022		2,021,417	65,185	243,332	2,329,934	2,096,906
Fund balances at 31 March 2023		2,292,833	42,802	221,057	2,556,692	2,329,934

The statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Balance Sheet

As at 31 March 2023

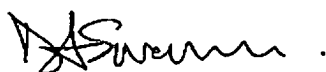
	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	9		1,139,128		1,176,842
Current assets					
Debtors	10	1,166,482		1,298,143	
Cash at bank and in hand		1,597,327		1,221,420	
		<u>2,763,809</u>		<u>2,519,563</u>	
Creditors: Amounts falling due within one year	11	(1,346,245)		(1,341,471)	
Net current assets/(liabilities)			1,417,564		1,178,092
Creditors: Amounts falling due after one year	11		-		(25,000)
Total assets less current liabilities			<u>2,556,692</u>		<u>2,329,934</u>
Income funds of the Charity					
Restricted funds	14		221,057		243,332
Unrestricted funds:					
Designated funds	15		42,802		65,185
Other charitable funds			<u>2,292,833</u>		<u>2,021,417</u>
			<u>2,556,692</u>		<u>2,329,934</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476 requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

The accounts were approved by the Board on 27 September 2023.



Trustee D. Swann (Treasurer)

Company Registration No. 02980543

Statement of Cash Flows

As at 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities		410,981	356,304
Cash flows from investing activities:			
Interest from investments		4,600	1,332
Purchase of tangible fixed assets		(14,674)	(12,739)
Net cash provided by investing activities		400,907	344,897
Cash flows from financing activities:			
Repayments of borrowing		(25,000)	(175,000)
Cash inflows from new borrowing		-	-
Cash used in financing activities		(25,000)	(175,000)
Change in cash and cash equivalents in the year		375,907	169,897
Cash and equivalents at the beginning of the year		1,221,420	1,051,523
Cash and cash equivalents at the end of the year		1,597,327	1,221,420
Net income/expenditure for the year (as per the statement of financial activities)			
		226,758	233,028
Adjustments for:			
Depreciation charges		52,388	60,556
Interest and from investments		(4,600)	(1,332)
Loss/profit on the sale of fixed assets		-	-
(Increase)/decrease in debtors		131,661	(629,014)
Increase/(decrease) in creditors		4,774	693,066
Net cash provided from (used in) operating activities		410,981	356,304
Analysis of cash and equivalents			
Cash in hand	17	1,597,327	1,221,420
Total		1,597,327	1,221,420

Notes to the Financial Statements

As at 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparation

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

Autism at Kingwood (AaK) 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(s).

Preparation of the accounts on a going concern basis

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future based on the strategies being implemented below.

The uncertainty faced by the Charity is that the prices currently set for 2023-24 does not fully cover the costs of care being provided. This shortfall has been brought to the attention of all funding bodies – local authorities and NHS Integrated Care Boards and negotiations are underway to both increase prices as well as clarify definitions of care provision with a view to seek cost reduction while improving outcomes for service users. As a result, some funding bodies have begun to propose higher prices. In particular, Oxfordshire County Council, AaK's largest funder, has set up a series of strategic partnership meetings to seek ways to arrive at service definitions, pricing and other areas of support to enable AaK to become a financially sustainable strategic partner delivering specialist autism care.

During this period of transition, steps are being taken to utilize net assets as efficiently as possible to support cash flow requirements. It is anticipated that the current negotiations with funders will mark a turning point in the pricing and delivery of specialist autism care not only for 2023-24 but also be the basis for future alignment of prices with the costs of care delivery.

Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund Accounting

General funds are unrestricted funds, available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from donations or grants is recognised when there is evidence that there is entitlement to the gift, receipt is probable, and its amount can be measured reliably. Gifts in kind are taken into account on a prudent assessment of their fair value. Government grants are recognised immediately in income except for CJRS grants which are recognised in income in the period to which they become receivable.

All other income (including income received under deeds of covenant) is recognised on a receivable basis. All income is related to the continuing activities of the Charity.

Deferred income comprises domiciliary, residential care and welfare income which relates to future accounting periods.

Notes to the Financial Statements (continued)

As at 31 March 2023

1. ACCOUNTING POLICIES (CONTINUED)

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Expenses are allocated to activities in the Statement of Financial Activities where the expenses relate directly to those activities. Support costs constitute the costs of supporting the other activities of the company and include the staff costs of the central administrative staff.

Governance costs are the costs incurred in maintaining the company as a separate legal entity. This includes the cost of servicing Trustee's meetings.

Tangible Fixed assets

Tangible fixed assets other than freehold land are stated at costs less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land is not depreciated	
Freehold buildings	50 years straight line
Freehold improvements	10 years straight line
Leasehold improvements	over period of the lease
Equipment and motor vehicles	3 years straight line
Holiday home	10 years straight line

Tangible fixed assets costing in excess of £300 are capitalised.

The carrying values of tangible fixed assets are reviewed for impairment periodically if events or changes in circumstances indicate the carrying values may not be recoverable.

Leasing and hire purchase commitments

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments held on deposit accounts.

Creditors and provisions

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

Financial instruments

The trust 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.

Notes to the Financial Statements (continued)

As at 31 March 2023

1. ACCOUNTING POLICIES (CONTINUED)

Pensions

Autism at Kingwood operates a defined contribution scheme under auto enrolment regulations for its employees. Contributions payable to the scheme are charged to the statement of financial activities in the period to which they relate. The assets of the scheme are held separately from the Charity in an independently administered fund.

Autism at Kingwood also operates a group personal pension scheme which is a defined contribution scheme. All contributions are charged to the Statement of Financial Activities as incurred.

Judgements and Key Sources of Estimations

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed reasonable under the circumstances.

There are no significant areas of judgment or key estimates that have a significant risk of causing a material adjustment to items in the financial statements.

Specifically, with regard to debtors over 90 days most of which relates to invoices for outreach services for West Berkshire, Reading and Oxfordshire Councils, a detailed analysis of the services provided is being presented to customers with a view to collect payment. The non-payment in the first instance arises due to Council payment departments not having the correct information on the support packages and rates from the commissioning and social worker teams as well as slight differences in dates and changes.

2. DONATIONS

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Donations and gifts	362,034	13,000	375,034	41,739

3. INVESTMENT INCOME

	2023 £	2022 £
Interest receivable	4,600	1,332

4. INCOME FROM CHARITABLE ACTIVITIES

	2023 £	2022 £
Domiciliary, residential care and welfare	10,503,471	9,890,570

5. OTHER INCOME

	2023 £	2022 £
Other income	8,511	125,929

Notes to the Financial Statements (continued)

As at 31 March 2023

6. EXPENDITURE

	Staff costs £	Depreciation and impairment £	Other costs £	Total 2023 £	Total 2022 £
Costs of raising funds					
Costs of generating donations and legacies	25,427	-	20,392	45,819	5,622
Charitable activities					
Domiciliary, residential care and welfare costs					
Activities undertaken directly	9,343,435	52,388	416,810	9,812,633	8,983,123
Support costs and charitable projects					
Costs of supporting the direct activities and projects	454,507	-	309,607	764,114	812,992
Governance costs	33,690	-	8,602	42,292	24,805
	9,831,632	52,388	735,019	10,619,039	9,820,920
	9,857,059	52,388	755,411	10,664,858	9,826,542

Governance costs includes payments to the auditors of £7,600 (2022: £6,900) for audit fees, and £1,102 (2022: £nil) for meeting expenses between Trustees, staff, parents and families of those supported.

Included within support costs and charitable projects is expenditure on designated fund projects of £22,383 (2022: £36,599), expenditure on restricted fund projects of £13,393 (2022: £13,393) and rental of premises, including associated premises costs, of £127,623 (2022: £123,625).

7. TRUSTEES AND RELATED PARTY TRANSACTIONS

During the year and last year no Trustees were reimbursed for travelling and other reimbursable expenses.

The Trustee Dr. Carnaby was paid £nil (2022: £150) in respect of mentoring services for an employee of the Charity which the other Trustees consider reasonable for the services provided and in the best interests of the Charity.

There were no other payments made to Trustees during the year or related party transactions.

Notes to the Financial Statements (continued)

As at 31 March 2023

8. EMPLOYEES

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Domiciliary, residential care and welfare	226	223
Administrative staff	32	27
	<u>258</u>	<u>250</u>

Employment Costs

	2023 £	2022 £
Wages and salaries	9,249,875	8,315,905
Social security costs	500,462	439,703
Other pension costs	106,723	103,930
	<u>9,857,060</u>	<u>8,859,538</u>

Wages and salaries includes agency welfare costs of £3,498,981 for (2022: £2,867,057) and agency support costs £338,271 (2022: £111,101).

The number of employees whose annual emoluments were £60,000 or more:

	2023 Number	2022 Number
£100,001 - £110,000	-	1
£90,001 - £100,000	1	-
£60,001 - £70,000	1	1

The Trustees were not paid and did not receive any benefits from employment with the Charity in the year (2022: £nil).

The key management personnel of the Charity comprise the Trustees, the Chief Executive Officer, Chief Operating Officer, Interim Director of Quality and Improvement, Chief Financial Officer and Head of HR. The total employee benefits of the key management personnel of the Trust were £377,859 (2022: £287,202).

In November 2022, a new interim CEO was appointed who was paid via an agency with costs totalling £98,590.

Notes to the Financial Statements (continued)

As at 31 March 2023

9. TANGIBLE FIXED ASSETS

	Freehold property	Freehold improvements	Leasehold improvements	Equipment and motor vehicles	Holiday Home	Total
	£	£	£	£	£	£
Cost						
At 1 April 2022	1,789,185	53,072	87,869	342,973	37,808	2,310,907
Additions	-	-	-	14,674	-	14,674
Disposals	-	-	-	-	-	-
At 31 March 2023	1,789,185	53,072	87,869	357,647	37,808	2,325,581
Depreciation						
At 1 April 2022	687,116	44,149	76,514	322,663	3,623	1,134,065
On disposals	-	-	-	-	-	-
Charge for the year	24,000	1,871	6,493	16,244	3,780	52,388
Impairment	-	-	-	-	-	-
At 31 March 2023	711,116	46,020	83,007	338,907	7,403	1,186,453
Net book value						
At 31 March 2023	1,078,069	7,052	4,862	18,740	30,405	1,139,128
At 31 March 2022	1,102,069	8,923	11,355	20,310	34,185	1,176,842

In 2013 an impairment review was carried out on the Property 45, Cressingham Road valued at £1,300,000 and an impairment loss was incurred of £392,401 which is included in accumulated freehold property depreciation. A further review was carried out this year and no change was considered necessary.

10. DEBTORS

	2023 £	2022 £
Trade debtors	949,067	1,175,930
Other debtors	13,170	11,625
Prepayments and accrued income	204,245	110,588
	<u>1,166,482</u>	<u>1,298,143</u>

Notes to the Financial Statements (continued)

As at 31 March 2023

11. CREDITORS

Amounts falling due within one year

	2023 £	2022 £
Bank loan	25,000	50,000
Trade creditors	451,951	393,002
Taxes and social security costs	118,188	119,667
Other creditors	36,062	39,338
Accruals	633,209	520,250
Deferred income	81,835	219,214
	<u>1,346,245</u>	<u>1,341,471</u>

Deferred Income – The amount of deferred income brought forward at 1 April 2022 released to income earned from charitable activities amounts to £137,379 (2022: £55,568).

Amounts falling due after one year

	2023 £	2022 £
Bank loan	-	25,000

12. PENSION COSTS

Defined Contribution

	2023 £	2022 £
Contributions payable for the year	106,723	103,930

13. SHARE CAPITAL

Autism at Kingwood, a registered charity, is a company limited by guarantee, not having any share capital. In the event of a winding up, each member may be required to contribute an amount not exceeding £1 towards the settlement of the company's liabilities.

Notes to the Financial Statements (continued)

As at 31 March 2023

14. RESTRICTED FUNDS

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

2023

	Movement in funds			
	Balance at 1 April 2022	Income	Expenditure	Transfers
	£	£	£	£
Kingwood College	227,244	-	(6,187)	-
Gardening Coordinator	14,000	-	(14,000)	-
Cressingham Road Improvements	2,088	-	(2,088)	-
The Will Charitable Trust	-	7,000	(7,000)	-
Ground Work London	-	6,000	(6,000)	-
	243,332	13,000	(35,275)	-
				221,057

2022

	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Kingwood College	232,787	-	(5,543)	-	227,244
Sensory rooms	500	-	-	(500)	-
Kennel Club for Dogs	9,254	9,300	(9,300)	(9,254)	-
Gardening Coordinator	28,000	14,000	(14,000)	(14,000)	14,000
Holiday home	2,963	2,100	(9,932)	4,869	-
Cressingham Road Improvements	-	2,088	-	-	2,088
Other	932	2,435	(3,367)	-	-
	274,436	29,923	(42,142)	(18,885)	243,332

Notes to the Financial Statements (continued)

As at 31 March 2023

14. RESTRICTED FUNDS (CONTINUED)

Kingwood College

Kingwood College is now providing life skills training and educational programs to a small group of people aged between 18-25.

Resources expended relates to depreciation of Kingwood College property. The balance will be reduced as property is depreciated.

Gardening Coordinator

Funding received to include grant from the Sobell Foundation as part of a three year grant to employ a gardening coordinator who will work with PWS at Henley Allotments. A donation was also made by Groundwork London in the year (as noted above) towards these costs.

Cressingham Road Improvements

Funding was brought forward from last year and a further donation was received in year from The Will Charitable Trust for repairs and improvements to be carried out to Kingwood College.

15. DESIGNATED FUNDS

2022

	Movement in funds				
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfer between funds £	Balance at 31 March 2023 £
Development fund	65,185	-	(22,383)	-	42,802
	65,185	-	(22,383)	-	42,802

2021

	Movement in funds				
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfer between funds £	Balance at 31 March 2022 £
Development fund	78,578	-	(13,393)	-	65,185
	78,578	-	(13,393)	-	65,185

Development fund

Funds set aside by the Trustees for projects including strengthening autism experience, identifying and undertaking research and accessing activities in the community.

Notes to the Financial Statements (continued)

As at 31 March 2023

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2023 are represented by:

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	918,071	-	221,057	1,139,128
Current assets	2,721,007	42,802	-	2,763,809
Creditors: amounts falling due within one year	(1,346,245)	-	-	(1,346,245)
Creditors: amounts falling due after one year	-	-	-	-
	2,292,833	42,802	221,057	2,556,692

17. ANALYSIS OF CHANGES IN NET DEBT

	Balance at 1 April 2022 £	Cash-flows £	Balance at 31 March 2023 £
Cash	1,221,420	375,907	1,597,327
Loans falling due within one year	(50,000)	25,000	(25,000)
Loans falling due after more than one year	(25,000)	25,000	-
	(75,000)	50,000	(25,000)
Total	1,146,420	425,907	1,572,327

18. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2023 the company had a total of future minimum lease payments under non-cancellable operating leases for each of the following periods:

	Land and buildings	
	2023 £	2022 £
Expiry date:		
Not later than one year	80,483	106,450
Later than one year and not later than five years	5,750	63,650
	86,233	170,100

Autism at Kingwood

2 Chalfont Court
Chalfont Close
Lower Earley
Reading
RG6 5SY

0118 931 0143
info@kingwood.org.uk
www.kingwood.org.uk

Autism at Kingwood is a UK registered charity,
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Team and led by a Board of Trustees

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