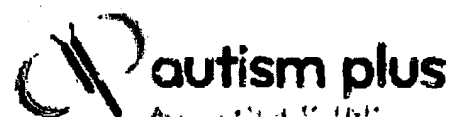


Report of the trustees and Financial Statements Autism Plus Limited

For the year ended 31 March 2020



**Company No. 02098193
Charity No. 518591**



Autism Plus Limited
(a company limited by guarantee)
Report of the trustees and financial statements for the year ended 31 March 2020

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Autism Plus Limited
(a company limited by guarantee)
Report of the trustees and financial statements for the year ended 31 March 2020

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Legal and administrative details

Company registration number: 02098193

Charity registration number: 518591

Directors and trustees: The Directors of the Charity are its Trustees for the purpose of charity law. Throughout this report they are collectively referred to as the Trustees.

Trustees:

- C D Lindsay (Chairman)
- P J Briggs
- V J Lindsay
- I D Oldroyd
- P Price
- S Fletcher
- C Allen
- H C Carroll – appointed 14.05.2019

Group Chief Executive Officer: P Bartey

Other senior staff:	J Wilcock	Managing Director
	T Todd	Director of Finance & Resources
	J Abbott	Director of Development (left 31 st May 2019)

Registered office:

Exchange Brewery
2 Bridge Street
SHEFFIELD
S3 8NS

Bankers:

Santander UK PLC
1st Floor Telegraph House
High Street
SHEFFIELD
S1 2AN

Autism Plus Limited
(a company limited by guarantee)

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Report of the trustees and financial statements for the year ended 31 March 2020

Legal and administrative details

Solicitors:

Hempsons Limited
The Exchange
Station Parade
HARROGATE
HG1 1TS

Auditor:

Grant Thornton UK LLP
Statutory Auditor
Chartered Accountants
No 1 Whitehall Riverside
LEEDS
LS1 4BN

Autism Plus Limited**(a company limited by guarantee)****Report of the trustees and financial statements for the year ended 31 March 2020**

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Chairman's statement

The year 2019/20 has proven to be a difficult year for Autism Plus and the social care sector in its entirety for several reasons. We have now seen a decade of reductions in financial support available to providers on the front line and the promised green paper on social care failed to materialise, leading to the promised reforms being put on hold. Indeed, the underinvestment in social care led to the sector losing large numbers of care workers who would not accept the national living wage imposed by government and chose to work in other sectors where the pay and conditions were better. All the above issues exacerbated the difficulties experienced by front line providers and this led to an increased dependency on the use of agency workers at higher cost.

During the year it was necessary to make several back-office staff redundant as part of a restructure of the organisation. We also invested in a new digital platform that will lead to further efficiencies with a return on investment to be realised over a three year period. Unfortunately, due to the factors above, we made a financial loss in the year.

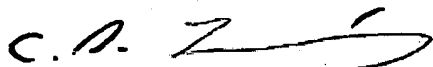
In the final quarter of the year we faced the new enemy that we now know as Coronavirus. Our CEO and his senior team quickly put together a Covid-19 Crisis Plan and, thanks in no small measure to good management and the robust policies put in place, we suffered no losses of staff or service users as a result of the virus infection. We took swift action in closing down day services, enterprises and shops with 122 staff placed on furlough and we curtailed the use of minibuses encouraging staff and users to walk in local parks rather than drive to distant beauty spots. During this crisis we learned to make greater use of technology with many meetings taking place on Zoom and Microsoft Teams which has led to savings on travel expenses and time. This "new norm" has proved to be a salutary lesson on increased efficiency and reduced costs.

To address the high use of agency staff we bolstered our recruitment strategy by appointing our first Head of Recruitment who has already achieved success in driving down agency prices and has also halved our monthly usage of agency workers through some improvement in recruitment and retention.

In March 2020, the development of new services was put on hold due to Covid -19 as we focussed on measures to protect existing service users and staff. This strategy has helped us to keep the virus at bay when some other providers have sadly suffered losses.

We are now well placed to face a new year with renewed confidence in our ability to maintain quality services against all the odds.

I pay tribute to all our staff on the front line who have largely remained at their posts during a very difficult time. My thanks and appreciation also go to our CEO and his senior team and to my colleagues on the board who have remained focussed and dedicated to our charity throughout the year.



Charles Lindsay
Chairman
Autism Plus

Date: 16 December 2020

Autism Plus Limited**(a company limited by guarantee)****Report of the trustees and financial statements for the year ended 31 March 2020****4**

Report of the trustees (incorporating the Strategic Report)

The trustees present their report together with the financial statements for the year ended 31 March 2020.

Organisation

The Charity's principal activity during the year continued to be the provision of residential and day care services for autistic adults. It also provides Social Enterprise initiatives, care in the community, and generally acts as a first line of support to anyone affected by Autistic Spectrum Disorders (ASD), complex and neuro diverse conditions.

Objects of the charity

The Charity seeks to be the centre of excellence dedicated to addressing the individual needs of those affected by ASD, complex and neuro diverse conditions. Going forward the Charity is looking to provide help and support for all those with neuro diverse conditions and related disabilities, in addition to ASD.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. The Trustees embrace the Charity Governance Code and ensure that all trustees are committed to the charity cause because they want to assist the charity to deliver its purpose and mission effectively for public benefit. We recognise that meeting the charity's stated public benefit is an on-going requirement. All trustees fully understand their roles and legal responsibilities and in particular they have read and understand the Commission's guidance contained in the 'Essential Trustee (CC3)'. The trustees are committed to good governance and want to actively contribute to the charity's continuous improvement.

Structure, governance and management

Governing document

Autism Plus Limited is a charitable company ("the Charity") limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

Under the requirements of the Memorandum and Articles of Association, one third of the trustees retire from office by rotation, and being eligible offer themselves for re-election. Re-election will be at the next Annual General Meeting.

Delegation of duties

The trustees have delegated the management of the organisation to the Senior Management Team via the Chief Executive Officer. The trustees and the Senior Management Team meet on a quarterly basis in terms of the formal Board meetings. Interim meetings are held on a monthly basis and the Trustees are engaged and involved in strategic planning via a series of Away Day activities. The Senior Management Team meets on a monthly basis.

The board accepts collective responsibility for ensuring that the charity has a clear and relevant set of aims and a strategy for achieving them. Strategy is reviewed on an annual basis and the charity works to a three year rolling business plan containing key actions and risk analysis. The board ensures the charity's aims and values are reflected in all of its work and the ethos and culture of the charity underpins the delivery of all of its activities.

Reserves policy

The Board of Trustees reviewed the accounts and are satisfied the charity has sufficient resources in place for the forthcoming financial year, and will review the reserves policy on an on-going, regular basis. The amount of reserves held at the year end is £3,620,490 (2019: £4,150,366), £3,181,638 (2019: £3,755,594) the sum of which relates to unrestricted reserves.

Autism Plus Limited**5****(a company limited by guarantee)****Report of the trustees and financial statements for the year ended 31 March 2020**

Report of the trustees (incorporating the Strategic Report)

The charity's substantial reserves are largely represented by the sale of a number of properties and other fixed assets in June 2018. The property sale has resulted in all loans being fully paid off, including the bank overdraft facility. The charity now has a stronger balance between liquid reserves and fixed property and other assets. Risk is reviewed on a regular basis and some allowance is made in the charity's forecasts, projections and negotiated facilities. Should material unexpected demands and liabilities arise, the trustees consider that the liquid reserve fund would provide sufficient funds to meet the level of anticipated risk. The Charity made a decision in 2018 to convert seven of their residential properties into six supported living homes and one home to remain as a residential home, by way of sale and leaseback. Civitas purchased the freehold interest in the properties and has granted the lease to Falcon Housing Association and Autism Plus will continue to provide care and support for the residents and tenants at the seven properties.

The organisation plans to hold a percentage of liquid reserves equivalent to a percentage of its annual expenditure, to cover any eventuality and enable it to continue trading for a period. The board are considering investing the agreed amount into a higher interest account, where funds would be readily available.

Investment policy

The Board of Trustees has the power to invest any Charity monies, surplus to current requirements, in whatever investments, securities or properties as may be thought fit (Memorandum & Articles of Association – section 3, sub section m). There are no restrictions on this power.

Currently, all free funds (unrestricted funds) are invested in a Santander Corporate Bonus Account. This allows daily transactions of funds to and from the current account for use as daily working capital with much improved cash flow management as a result. There is a small risk attached to the investment but the Board is of the opinion that it is worth taking to enable all the Charity's free funds to be invested at a higher rate of interest than that normally available for immediately accessible cash.

Trustees' responsibilities statement

The trustees (who are also directors of Autism Plus Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 'The Financial reporting Standard applicable in the UK and Republic of Ireland'. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and accounting 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;

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

Autism Plus Limited**(a company limited by guarantee)****6****Report of the trustees and financial statements for the year ended 31 March 2020**

Report of the trustees (incorporating the Strategic Report)

The trustees confirm that:

- so far as each trustee is aware there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all the 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 charitable company's auditor is 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.

Trustees legal duties and focus

All the trustees understand their legal duties as set out in the Essential Trustee Guide and where appropriate the trustees take legal and other professional advice. The board ensures its decision making processes are informed, rigorous and timely, and that effective delegation, control and risk assessment systems are reviewed and monitored.

The trustees understand the distinction between governance and management and have taken appropriate steps to ensure the two positions are not confused. The trustees offer strong leadership and challenge with integrity, openness and accountability. Organisational plans and risk management plans are reviewed regularly with the Senior Management Team and appropriate actions approved to ensure the stability and continuity of the charity in line with its mission, objects and strategy.

The board is therefore clear that its main focus is on strategy, performance and assurance, rather than on operational matters and reflects this understanding in terms of what is delegated.

The trustees have also appointed an independent company to conduct audits and mock inspections of its care functions and services. This adds independent rigour and value to the internal auditing conducted by key staff. The board is aware of the key financial and non- financial risks it needs to monitor and manage.

Insurance effected for trustees and officers

Professional indemnity insurance has been taken out by Autism Plus Limited on behalf of its trustees and officers.

Disabled employees

Applications for employment by disabled persons are given full and fair consideration for all vacancies in accordance with applicant's particular aptitude and abilities. In the event of employees becoming disabled, every effort is made to retain and make reasonable adjustments to the workplace in order that their employment with Autism Plus may continue.

Trustees - appointment, induction and training

For the purposes of company law, the Trustees of the charity are as shown in the Legal and administrative details. All trustees listed served throughout the year except where stated.

No trustee had, during or at the end of the year, a material interest in any contract which was significant in relation to the Charity's business.

Trustees are recruited by advertising and word of mouth.

Trustees have an induction/training day, receive a copy of the "Good Trustee Guide" and are involved in regular strategic away days.

Autism Plus Limited

(a company limited by guarantee)

Report of the trustees and financial statements for the year ended 31 March 2020

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Report of the trustees (incorporating the Strategic Report)

Strategic Report

Charity risk assessment and management policy

The Board has conducted its own review of the major risks and has determined what mitigation is required to limit them to acceptable levels. The detail has been recorded in a strategic level document, the "Risk Strategy".

The Risk Strategy is reviewed on a monthly basis by the Senior Management Team, and quarterly by the Board, who sign the Risk Strategy document when approved.

The Risk Strategy examines different aspects of the business and is an evolving and working document.

Action Plans are drawn up as necessary, and a lead officer is appointed by the Senior Management Team to lead on each area of risk identified.

The Charity has updated its risk registers during 2019/20. The following risks have been identified as the key risks the Charity faces:

Economic environment

UK austerity measures have resulted in a significant number of providers exiting the market or no longer being financially viable. However, demand continues to increase and Autism Plus is managing to increase its business via organic increases in referrals and through development opportunities arising on the Transforming Care Programme. 95 councils nationwide have experienced providers handing back underfunded contracts and Autism Plus handed back one community services contract to Sheffield Council during the year that was wholly uneconomical to run. However, this contract had no bearing on the mainstream work that has continued to grow. Our focus on 'spot contracts' has proven to be successful.

UK Government policies and impact on staffing

The UK government has so far taken no action to address the national crisis in social care that has arisen due to years of underfunding by successive governments. Social care workers feel undervalued by the state, resulting in many leaving the profession for better paid work. Agency costs have increased on a national scale due to a chronic shortage of agency workers. Our agency costs decreased during the current year as we had implemented a range of efficiency measures to counter this risk should it prove an ongoing concern.

Autism Plus, in line with other national social care providers, may be liable for back pay to a number of staff in relation to sleep in allowances. Mencap have won their case in the High Court and this has been challenged by way of appeal by Unison. The case has been heard and we are still awaiting the final outcome.

Impact of Covid-19

In March 2020, the development of new services was put on hold due to Covid -19 as we focussed on measures to protect existing service users and staff. This strategy has helped us to keep the virus at bay when some other providers have sadly suffered losses.

The charity has won and continues to win new contracts on the Transforming Care Programme and its core business outside of this framework continues to grow in the face of increased demand.

The charity has introduced a new 3 year strategic and business plan that underpins its commitment to work with NHS England on the Transforming Care Programme and to continue to build upon its strengths in the well-established core care business. The charity will continue to build upon the success of its social enterprises established across the region and is committed to its First Routes programme and external training initiative. The charity will continue to seek extensions to its vital work across a number of northern contiguous regions.

Autism Plus Limited

(a company limited by guarantee)

Report of the trustees and financial statements for the year ended 31 March 2020

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Report of the trustees (incorporating the Strategic Report)

Key Performance Indicators

The Trustees of Autism Plus Limited review key performance indicators (KPI) to measure certain key areas of the services as follows:

Non-Financial KPIs

Staff Satisfaction Survey – A staff survey was sent to all staff to complete requesting their opinion in many areas of the organisation including management, training, salaries etc.

	No of Responses	No of Staff (approx)	% who completed
2017/18	98	420	23.3%
2018/19	Survey commenced only in May 2019		
2019/20	61	429	14.3%

We are analysing the results through the new communication group which consists of representation across the whole organisation. An action plan is being drafted aligned to the feedback.

Volunteers – The charity relies on volunteers in certain areas of the organisation, with the key area being working within our 3 charity shops. We are looking at ways to increase the number of volunteers to all areas of the organisation going forward.

	2019/20	2018/19	2017/18
	43	32	60
Staff attrition levels –			
	25.2%	30.4%	31.8%

Residential Bed Occupancy Levels – Reviewed to regularly monitor any voids and calculated as a percentage of occupied beds. Rosefern residential home in Scarborough closed in March 2018 due to occupancy issues, with the loss of 11 beds. Seven residential Homes deregistered to Supported Living in June 2018, now leaving Thorne House and Rusholme as the company residential service. There remains high interest in the residential service from Commissioning Authorities.

	2019/20	2018/19	2017/18
Total residential beds	18	18	45
No of voids	1	0	1
Total occupied (%)	94.5%	100%	98%

Supported Living Levels – During the year we deregistered some properties in Thorne from residential to Supported Living, and also set up an additional 5 bed home in Thorne. We also have Supported Living services in Hull and North Yorkshire. New services are emerging in Hull, York, Leeds and Derbyshire through the Transforming Care Agenda.

	2019/20	2018/19	2017/18
Total supported living beds	50	52	18
No of voids	2	5	1
Total occupied (%)	96%	90%	94%

CQC Ratings – The charity's main regulator for the care services is the Care Quality Commission and all registered services are inspected regularly. We also carry out additional regular inspections from private independent inspectors to ensure we are providing care in all our services at the highest levels and in-line with CQC requirements.

In 2019/20 1 service was inspected and rated "good". This service was the new supported living service that replaced the 7 residential groups homes. (2018/19: 1 inspected and rated "good").

Autism Plus Limited

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(a company limited by guarantee)**Report of the trustees and financial statements for the year ended 31 March 2020**

Report of the trustees (incorporating the Strategic Report)

Once a service achieves all good ratings they are not then inspected for a further 12 - 18 months. Since our last inspection we have changed our registration from residential to supported living with the only remaining residential homes being Thorne House and Rusholme. We have registered our Hull services and our North Yorkshire services as separate locations which means that going forward they will be inspected separately.

We have consistently achieved 'good' CQC ratings for all of our services.

Financial KPIs

The following financial KPIs were impacted in the 2019 financial year by the profit on sale of a number of properties and other fixed assets of £3,389,025.

Revenue Growth –	2019/20	2018/19
	(23.4%)	40.48%

Gross Profit Margin (GPM)/Net Profit Margin (NPM) –

	2019/20	2018/19
Net income/(expenditure) before transfers	(5.1%)	18.4%
Net movement in funds	(5.1%)	21.7%

Current Ratio -

2019/20	2018/19
1.83 times	2.43 times

Going concern

The trustees believe it is appropriate to prepare these financial statements on a going concern basis. The trustees have taken note of the guidance issued by the Financial Reporting Council on Going Concern Assessments in determining that this is the appropriate basis of preparation of the financial statements and have considered a number of factors. The trustees have prepared forecasts covering the period to December 2021. The uncertainty as to the future impact on the Charity of the recent Covid-19 outbreak has been considered as part of these forecasts.

In reaching the going concern conclusion, the trustees have considered positive indications of financial stability such as the level of cash and investment resources and the financial performance forecast. The trustees have noted that there does remain uncertainty over the continuing impact of Covid-19 and there remains a risk that the impact in the future could be more significant than can currently be anticipated. However, based on the experience of the impact of Covid-19 on operations to date and the strength of the available resources, the trustees have concluded that these circumstances do not represent a material uncertainty which could cast significant doubt on the Charity's ability to continue as a going concern.

The Charity meets its day-to-day working capital requirements and, following the completion of the sale of properties in the financial year ended 31 March 2019 has unrestricted cash and investment reserves available. The current economic conditions continue to create uncertainty over both the level of demand for the Charity's services and the availability of bank finance if required in the future. However, the Charity's forecasts and projections, taking account of reasonably possible changes in the nature and level of activities, show that the Charity is expected to operate within its current facilities for the foreseeable future. Sensitivities have been applied to the forecasts to consider potential future scenarios, including reduction in revenue and increases in costs, and the Charity is forecast to remain within its existing resources in each of the reasonable sensitivities considered.

After making enquiries and reviewing the cash flow forecasts to December 2021 (including various sensitivities applied to the forecasts), the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future, being a period of at least 12 months following approval of these financial statements. The Charity therefore continues to adopt the going concern basis in preparing financial statements.

Autism Plus Limited

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(a company limited by guarantee)**Report of the trustees and financial statements for the year ended 31 March 2020**

Report of the trustees (incorporating the Strategic Report)

Fundraising Income

In the year donations and legacies amounted to £118,042 (2019: £22,254). The Charity Shop trading contributed a surplus of income over expenditure of £14,541 (2019: £30,594).

The organisation raised £118,042 amount of funds during the year- these funds were raised at nil cost to the organisation. The charity has engaged positively with the Fundraising Regulators Scheme and fully supports its aims and principles.

Fundraising policy

It is our aim to provide the best possible donor experience and deliver the highest possible standards of donor care at all times. We are registered with the Fundraising Regulator to demonstrate our commitment to achieving the highest standards in fundraising and we strive at all times to comply with the Fundraising Regulator's Code of Fundraising Practice. We are committed to undertake our fundraising in a legal, open, honest and respectful manner by following the standards for fundraising set out in the Fundraising Regulator's Fundraising Promise. We therefore use the Fundraising Regulator logo on our fundraising materials to show that we are following these standards.

We are committed at all times to uphold the highest standards of practice in our fundraising. This commitment means that we will:

- Comply with all relevant law and regulation including the Charities Act 1992, the Charities (Protection and Social Investment) Act 2016, the Data Protection Act 1998, and the Fundraising Regulator's Code of Fundraising Practice and where relevant the Gambling Act 2005.
- Treat the information that supporters provide to Autism Plus in line with our Privacy Policy and never share or sell their personal information to third parties for the purpose of marketing or fundraising.
- Ensure clear governance and management controls for the legal, safe and transparent raising of funds from a diverse range of sources.
- Operate policy and guidance for working with supporters who are in vulnerable circumstances.
- Have clear rules for when donations may be returned to donors.
- Report regularly to the trustees of Autism Plus Limited regarding fundraising activity, including an annual summary of complaints and action taken to address these.

Payment policy

It is Autism Plus's policy to state the terms of payment with suppliers when agreeing the terms of the transaction, to ensure that suppliers are aware of these terms and comply with them.

At 31 March 2020 the group had an average of 22 days purchases (2019: 12 days purchases) outstanding in trade creditors.

Auditors

Grant Thornton UK LLP, having expressed their willingness to continue in office, will be deemed reappointed for the next financial year, in accordance with section 487(2) of the Companies Act 2006 unless the company received notice under section 488(1) of the Companies Act 2006.

In approving the Report of the Trustees, the Trustees are also approving the Strategic Report in their capacity as company directors.

ON BEHALF OF THE TRUSTEES

P J Briggs
Trustee

Date:

16 December 2020

Independent auditor's report to the members of Autism Plus Limited

Opinion

We have audited the financial statements of Autism Plus Limited (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities (incorporating the income and expenditure account), the Balance Sheet, the 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 charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources including, its income and expenditure for the year then ended.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We have been appointed as auditor under the Companies Act 2006 and report in accordance with regulations made under that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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.

The impact of uncertainties arising from the UK exiting the European Union on our audit

Our audit of the financial statements requires us to obtain an understanding of all relevant uncertainties, including those arising as a consequence of the effects of macro-economic uncertainties such as Covid-19 and Brexit. All audits assess and challenge the reasonableness of estimates made by the corporation and the related disclosures and the appropriateness of the going concern basis of preparation of the financial statements. All of these depend on assessments of the future economic environment and the corporation's future prospects and performance.

Covid-19 and Brexit are amongst the most significant economic events for the UK, and at the date of this report its effects are subject to unprecedented levels of uncertainty, with the full range of possible outcomes and their impacts unknown. We applied a standardised firm-wide approach in response to these uncertainties when assessing the company's future prospects and performance. However, no audit should be expected to predict the unknowable factors or all possible future implications for a company associated with these particular events.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorized for issue.

Independent auditor's report to the members of Autism Plus Limited

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Report of the trustees (incorporating the Strategic Report), set out on pages 4 to 10, 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.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees (incorporating the Strategic Report) for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Report of the Trustees (incorporating the Strategic Report) has been prepared in accordance with applicable legal requirements.

Matter on which we are required to report under the Companies Act 2006

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees (incorporating the Strategic Report).

Matters on which we are required to report by exception

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

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

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' responsibilities statement set out on pages 5 and 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Independent auditor's report to the members of Autism Plus Limited

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Use of our report

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

Grant Thornton UK LLP

Deborah Watson FCA Bsc (Hons)
Senior Statutory Auditor
for and on behalf of Grant Thornton UK LLP
Statutory Auditor, Chartered Accountants
LEEDS
Date: 16/12/2020

Autism Plus Limited**14****(a company limited by guarantee)****Report of the trustees and financial statements for the year ended 31 March 2020****Statement of financial activities (incorporating the income and expenditure account)**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income from:					
Donations and legacies		-	83,902	83,902	22,524
Grants receivable		-	89,219	89,219	114,325
Investment income		8,444	-	8,444	7,823
Charity shops		192,257	-	192,257	202,705
Provision of care		9,995,739	-	9,995,739	9,060,909
Profit on sale of fixed assets		-	-	-	3,389,025
Total income		10,196,440	173,121	10,369,561	12,797,311
Expenditure:					
Cost of operating the charity shops		177,716	-	177,716	172,111
Cost of providing care		10,662,389	59,332	10,721,721	10,265,398
Total expenditure	5	10,840,105	59,332	10,899,437	10,437,509
Valuation gain on investment property	11	-	-	-	170,000
Net income/(expenditure) before transfer		(643,665)	113,789	(529,876)	2,529,802
Transfer between funds	19	69,709	(69,709)	-	-
Other recognised gains:					
Gains on revaluation of fixed assets	10	-	-	-	251,600
Net expenditure and net movement in funds		(573,956)	44,080	(529,876)	2,781,402
Total funds brought forward at 1 April 2019		3,755,594	394,772	4,150,366	1,368,964
Total funds carried forward at 31 March 2020		3,181,638	438,852	3,620,490	4,150,366

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

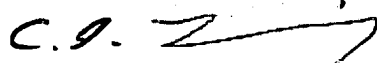
All incoming resources and resources expended were derived from continuing activities.

The accompanying accounting policies and notes form an integral part of these financial statements.

Autism Plus Limited**15****(a company limited by guarantee)****Report of the trustees and financial statements for the year ended 31 March 2020****Balance sheet**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	10	2,194,059	1,999,223
Investment property	11	420,000	420,000
		<u>2,614,059</u>	<u>2,419,223</u>
Current assets			
Stock		11,182	7,588
Debtors	13	1,743,742	1,834,273
Cash at bank and in hand		494,631	1,242,921
		<u>2,249,555</u>	<u>3,084,782</u>
Creditors: amounts falling due within one year	14	<u>(1,229,193)</u>	<u>(1,271,402)</u>
Net current assets/(liabilities)		<u>1,020,362</u>	<u>1,813,380</u>
Total assets less current liabilities		<u>3,634,421</u>	<u>4,232,603</u>
Creditors: amounts falling due after more than one year	15	<u>(13,932)</u>	<u>(82,237)</u>
		<u>3,620,489</u>	<u>4,150,366</u>
The funds of the charity:			
Restricted funds	19	438,852	394,772
Unrestricted funds			
General reserves	20	2,677,279	3,251,235
Revaluation reserve	20	504,359	504,359
		<u>3,620,490</u>	<u>4,150,366</u>

The financial statements were approved by the trustees on 16 December 2020.



C D Lindsay
Chairman

Company registration number: 02098193

The accompanying accounting policies and notes form an integral part of these financial statements.

Autism Plus Limited**16****(a company limited by guarantee)****Report of the trustees and financial statements for the year ended 31 March 2020****Statement of cash flows**

	2020 £	2020 £	2019 £	2019 £
Cash flows from operating activities				
Net income/(expenditure) for the year		(529,876)		2,529,802
Adjustments for:				
Depreciation of tangible assets	178,928		172,656	
Valuation gain on investment property	-		(170,000)	
Impairment of tangible fixed assets	-		-	
Loss/(profit) on sale of fixed assets	-		(3,311,044)	
Interest payable	-		30,036	
Interest receivable	(8,444)		(7,823)	
Interest payable of finance leases	-		-	
Decrease/(increase) in trade and other debtors	90,531		(1,138,778)	
Decrease/(increase) in stocks	(3,594)		(1,116)	
Increase in trade creditors	(33,346)		325,456	
	<u>224,075</u>		<u>(4,100,613)</u>	
Net cash generated from operating activities		(305,801)		(1,570,811)
Cash flows from investing activities				
Proceeds from sale of tangible assets	-		5,629,000	
Purchase of tangible assets	(373,764)		(67,584)	
Interest received	<u>8,444</u>		<u>7,823</u>	
Net cash from investing activities		(365,320)		5,569,239
Cash flows from financing activities				
Receipt of bank loans	-		-	
Repayment of bank loans	-		(2,142,573)	
Repayment of finance lease obligations	(77,168)		(26,588)	
Interest paid	-		(30,036)	
Interest paid on finance leases	-		-	
Net cash used in financing activities		(77,168)		(2,199,197)
Net decrease in cash and cash equivalents		(748,168)		1,799,231
Cash and cash equivalents at the beginning of year		1,242,921		(556,310)
Cash and cash equivalents at the end of year		494,631		1,242,921
Components of cash and cash equivalents				
Cash		494,631		1,242,921
Overdraft		-		-
Cash equivalents		494,631		1,242,921

Autism Plus Limited

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(a company limited by guarantee)**Report of the trustees and financial statements for the year ended 31 March 2020**

Notes to the financial statements

1 Company Information

Autism Plus Limited is a charitable company limited by guarantee (company number 2098193). The registered office is Exchange Brewery, 2 Bridge Street, Sheffield, S3 8NS.

2 Basis of preparation

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards including Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 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. They have been prepared under the historical convention, except for investments and certain fixed assets which are held at market value.

Autism Plus Limited meets the definition of a public benefit entity under FRS 102, and applied the sections in FRS 102 as applicable.

The financial statements are presented in Sterling £.

Consolidation

Autism Plus Limited is exempt from preparing group accounts as the financial impact of its subsidiary, The Adsetts Partnership are not considered to be material.

Going concern

The trustees believe it is appropriate to prepare these financial statements on a going concern basis. The trustees have taken note of the guidance issued by the Financial Reporting Council on Going Concern Assessments in determining that this is the appropriate basis of preparation of the financial statements and have considered a number of factors. The trustees have prepared forecasts covering the period to December 2021. The uncertainty as to the future impact on the Charity of the recent Covid-19 outbreak has been considered as part of these forecasts.

In reaching the going concern conclusion, the trustees have considered positive indications of financial stability such as the level of cash and investment resources and the financial performance forecast. The trustees have noted that there does remain uncertainty over the continuing impact of Covid-19 and there remains a risk that the impact in the future could be more significant than can currently be anticipated. However, based on the experience of the impact of Covid-19 on operations to date and the strength of the available resources, the trustees have concluded that these circumstances do not represent a material uncertainty which could cast significant doubt on the Charity's ability to continue as a going concern.

The Charity meets its day-to-day working capital requirements and, following the completion of the sale of properties in the financial year ended 31 March 2019 has unrestricted cash and investment reserves available. The current economic conditions continue to create uncertainty over both the level of demand for the Charity's services and the availability of bank finance if required in the future. However, the Charity's forecasts and projections, taking account of reasonably possible changes in the nature and level of activities, show that the Charity is expected to operate within its current facilities for the foreseeable future. Sensitivities have been applied to the forecasts to consider potential future scenarios, including reduction in revenue and increases in costs, and the Charity is forecast to remain within its existing resources in each of the reasonable sensitivities considered.

After making enquiries and reviewing the cash flow forecasts to December 2021 (including various sensitivities applied to the forecasts), the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future, being a period of at least 12 months following approval of these financial statements. The Charity therefore continues to adopt the going concern basis in preparing financial statements.

Autism Plus Limited

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(a company limited by guarantee)**Report of the trustees and financial statements for the year ended 31 March 2020**

Notes to the financial statements

Income**Donations and gifts**

Donations, gifts and legacies are included in the statement of financial activities when it is probable that the income will be received and all conditions will be met.

Grants receivable

Revenue grants are credited as income when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

Grants for the purchase of fixed assets are credited to restricted income when receivable. Depreciation on the fixed assets purchased with such grants is charged against the restricted fund.

Income received for employment services is recognised on a monthly service level agreement basis and also as outcomes are achieved.

Investment income

Investment income is recognised when receivable.

Income from charitable trading activities and other income

Income is the total amount receivable by the Charity for goods supplied and services provided.

Charity shop income

Where a gift has been received in kind, the income is included in the accounting period in which the gift is sold. The basis of valuation of gifts in kind is that of realised income.

Expenditure

Expenditure, which is charged on an accruals basis, is allocated between:

- expenditure incurred in the delivery of its activities and services. It includes both direct costs and costs incurred of an indirect nature necessary to support them (cost of providing care and employment services);
- expenditure relating to the running of the charity shops (costs of operating charity shop);
- expenditure incurred directly in the effort to raise voluntary contributions (costs of generating voluntary income); and
- expenditure associated with meeting the constitutional and statutory requirements of the Charity, including audit fees and strategic management expenditure (governance).

Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Fund accounting

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to this fund.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the Charity at the discretion of the Trustees.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Individual fixed assets costing more than £500 are capitalised.

Autism Plus Limited

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(a company limited by guarantee)

Report of the trustees and financial statements for the year ended 31 March 2020

Notes to the financial statements

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets held for charity use other than freehold land by equal annual instalments over their expected useful lives. The rates generally applicable are:

Freehold property	2%
Short leasehold property and other property improvements	10%
Equipment and motor vehicles	33.33%
Fixtures, fittings and furniture	20%

Investment property

Investment properties are revalued at the year end to market value based on professional or management's valuation. The change in fair value is recognised through the statement of financial activities.

Investments

Investments are held at market value. Where investments are unlisted companies and the market value cannot be readily obtained the trustees have chosen to leave the value of investments at cost as they do not consider the market value to be significantly different.

Leased assets

Assets held under leases and hire purchase contracts are capitalised in the balance sheet and depreciated over their useful economic lives. The interest element of leasing payments represents a constant proportion of the capital balance outstanding and is charged to the income and expenditure account over the period of the lease.

All other leases are regarded as operating leases and the payments made under them are charged to the statement of financial activities on a straight line basis over the lease term.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the Statement of financial activities. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Redundancy and termination payments

All redundancy and termination payments, including ex-gratia payments and amounts in lieu of notice are charges or accrued as incurred.

3

Judgements in applying accounting policies and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

Valuation of investment properties

In assessing the fair value of assets, the trustees have used their judgement in selecting suitable valuation methods and inputs.

Notes to the financial statements

Useful economic lives of fixed assets

The trustees have applied their judgement in estimating the useful economic lives of assets. Any changes in estimates are recognised through an adjustment to the assets depreciation charge in the statement of financial activities.

Provisions

The trustees have applied judgement in estimating the amount of provisions to be held against debtors in respect of bad debts. The trustees have also applied judgement in relation to the ongoing dispute regarding employment rights. Further information is provided in note 24.

4 Income

All of the income for the charitable company was attributable to the United Kingdom.

5 Analysis of total expenditure

	Basis of allocation	Cost of operating charity shops £	Cost of providing care £	Governance £	Total 2020 £	Total 2019 £
Costs directly allocated to activities						
Staff costs	Direct	102,995	7,070,030	8,816	7,181,841	6,063,840
Auditor's remuneration	Direct	-	-	25,000	25,000	20,450
Trustees' expenses	Direct	-	-	48	48	54
Other direct costs	Direct	73,409	1,901,567	-	1,974,976	2,692,855
Depreciation and impairment	Direct	1,312	177,616	-	178,928	172,656
		<u>177,716</u>	<u>7,149,213</u>	<u>33,846</u>	<u>9,630,793</u>	<u>8,949,855</u>
Support costs allocated to activities						
Office and finance staff	Time spent	-	1,293,561	12,646	1,306,207	1,018,178
Other support costs	Usage	-	232,437	-	232,437	469,476
Total support costs		<u>-</u>	<u>1,525,998</u>	<u>12,646</u>	<u>1,538,644</u>	<u>1,487,654</u>
Total expenditure		<u>177,716</u>	<u>10,675,211</u>	<u>46,510</u>	<u>10,899,437</u>	<u>10,437,509</u>

Net income/(expenditure) is stated after charging:

	2020 £	2019 £
Depreciation of tangible fixed assets		
- owned by the charity	110,913	115,253
- held under finance lease	68,015	57,403
Impairment of property	-	-
Auditor's remuneration:		
Audit services	25,000	20,450
Taxation services	12,548	4,234
Operating lease rentals	200,489	197,554
Irrecoverable VAT	66,054	198,120
Valuation gain on investment property	-	170,000
Bad debt expense	1,309	9,897

Autism Plus Limited
(a company limited by guarantee)
Report of the trustees and financial statements for the year ended 31 March 2020

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Notes to the financial statements

6 Net Interest

	2020 £	2019 £
On bank loans and overdraft	-	30,036
Finance loan interest	14,743	13,620
Other interest payable	8,444	-
	<u>6,299</u>	<u>43,656</u>

7 Trustees remuneration

The Trustees neither received nor waived any emoluments during the year £nil (2019: £nil).

Out of pocket expenses were reimbursed 1 trustee (2019: 1) for travel expenses, amounting to £48 (2019: £54).

No trustees or person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year (2019: £nil).

8 Employees

Staff costs during the year were as follows:

	2020 £	2019 £
Wages and salaries	7,795,948	6,567,578
Social security costs	513,147	408,876
Pension	178,953	105,564
	<u>8,488,048</u>	<u>7,082,018</u>

The wages and salaries figure includes a total of £19,818 relating to redundancy and compromise payments made to 3 employees (2019: £65,906).

The average number of employees of the Charity during the year was 364 (2019: 345).

Employees earning £60,000 or more per annum were as follows:

	2020 No.	2019 No.
£60,000 - £70,000	2	2
£70,001 - £80,000	2	2
£80,001 - £90,000	-	-
£90,001 - £100,000	-	-
£100,001 - £110,000	1	1

Autism Plus made payments totalling £11,539 (2019: £5,095) into defined contribution pension schemes for 5 (2019: 4) of these employees.

The Key Management Personnel of Autism Plus comprise of the Chief Executive Officer, Managing Director, Director of Finance & Resources whose employee benefits total £300,281 (2019: £284,606).

9 Taxation

There is no charge to taxation as the Charity qualified for exemption from corporation tax under section 478 of the Corporation Taxes Act 2010 (charities) during the year.

Autism Plus Limited**22****(a company limited by guarantee)****Report of the trustees and financial statements for the year ended 31 March 2020****Notes to the financial statements****10 Tangible fixed assets**

	Head office freehold property* £	Freehold land and buildings £	Short leasehold property and other property improvements £	Equipment and motor vehicles £	Fixtures, fittings and furniture £	Total £
Cost or valuation						
At 1 April 2019	1,065,000	610,022	556,201	589,684	203,388	3,024,295
Additions	-	-	27,660	305,199	40,905	373,764
Revaluation	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 March 2020	1,065,000	610,022	583,861	894,883	244,293	3,398,059
Depreciation						
At 1 April 2019	-	167,239	256,046	440,739	161,048	1,025,072
Provided in the year	14,300	12,199	52,662	81,199	18,568	178,928
Disposals	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-
At 31 March 2020	14,300	179,438	308,708	521,938	179,616	1,204,000
Net book amount at 31 March 2020	1,050,700	430,584	275,153	372,945	64,677	2,194,059
Net book amount at 31 March 2019	1,065,000	442,782	300,155	148,945	42,340	1,999,223

All tangible fixed assets were used for charitable purposes.

At 31 March 2020 the net book value of fixtures, fittings and furniture includes a value of £4,041 (2019: £5,706) in relation to assets held on finance leases. Depreciation of £1,666 (2019: £2,154) has been charged against these in the year.

The Head Office freehold property was formally valued on 31 March 2019 by Brownhill Vickers independent professional valuers who are a RICS registered valuer. The basis of valuation was market value on an existing use basis. The directors have considered the valuation and consider it to still be appropriate for the year ended 31 March 2020.

If the Head Office freehold property had not been included at valuation it would have been included under the historic cost convention as follows:-

	2020 £	2019 £
Cost	707,651	707,651
Accumulated depreciation	(128,202)	(114,049)
Net book value	579,449	593,602

*The head office property is split into two components. One is the space used for charitable purposes and the other is the investment property space not used directly by the charity.

Autism Plus Limited
(a company limited by guarantee)

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Report of the trustees and financial statements for the year ended 31 March 2020

Notes to the financial statements

11 Investment property

	Freehold investment property £
Valuation	
At 1 April 2019	420,000
Revaluation	-
At 31 March 2020	<u>420,000</u>

The 2019 valuations were made by the directors, on an open market value for existing use basis, based on a report dated 31 March 2019 provided by Brownhill Vickers independent professional valuers. The directors deemed this valuation appropriate for the year ended 31 March 2020.

12 Investments

Autism Plus is the sole legal member of The Adsetts Partnership, a company incorporated in England. At 31 March 2020 the aggregate share capital and reserves of The Adsetts Partnership was £nil and the profit for the year then ended was £nil.

Autism Plus is the sole legal member of Ampleforth Plus Limited, a company incorporated in England on 31 March 2020, which was formed during the year. At 31 March 2020 the aggregate share capital and reserves of Ampleforth Plus Limited were £nil. The company did not trade during the year.

13 Debtors

	2020 £	2019 £
Trade debtors	632,982	641,927
Amounts owed by group companies	51,153	207,118
Prepayments and accrued income	1,059,607	971,469
VAT repayable	-	13,759
	<u>1,743,742</u>	<u>1,834,273</u>

14 Creditors: amounts falling due within one year

	2020 £	2019 £
Bank loans and overdraft (note 17)	-	-
Amounts due under hire purchase agreements	68,305	77,168
Trade creditors	646,519	275,113
Other taxation and social security	129,429	110,560
Accruals	313,458	586,740
Deferred income (note 16)	71,482	221,821
	<u>1,229,193</u>	<u>1,271,402</u>

Autism Plus Limited
(a company limited by guarantee)

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Report of the trustees and financial statements for the year ended 31 March 2020

Notes to the financial statements

15 Creditors: amounts falling due after more than one year

	2020 £	2019 £
Finance lease (note 17)	<u>13,932</u>	<u>82,237</u>

16 Deferred Income

	2020 £	2019 £
Balance at 1 April 2019	221,821	69,729
Amounts released to income	(221,821)	(67,729)
Amount deferred in the year	<u>71,482</u>	<u>221,821</u>
Balance at 31 March 2020	<u>71,482</u>	<u>221,821</u>

Deferred income comprises amounts which have been invoiced in advance and relate to future accounting periods.

17 Borrowings

Borrowings are repayable as follows:

	2020 £	2019 £
Within one year		
Finance lease	<u>68,305</u>	<u>77,168</u>
After one year and within two years		
Finance lease	<u>13,932</u>	<u>68,305</u>
After two and within five years		
Finance lease	<u>-</u>	<u>13,932</u>
	<u>82,237</u>	<u>159,405</u>

18 Financial Instruments

	2020 £	2019 £
Financial assets		
Measured at amortised cost		
Trade debtors	632,982	641,927
Amounts owed by group undertakings	51,153	207,118
Other debtors	<u>-</u>	<u>13,759</u>
	<u>684,135</u>	<u>862,804</u>
Financial liabilities		
Measured at amortised cost		
Trade creditors	646,519	275,113
Other loans and similar financing	82,237	159,405
Accruals	<u>313,458</u>	<u>586,740</u>
	<u>1,042,214</u>	<u>1,021,258</u>

Autism Plus Limited**25****(a company limited by guarantee)****Report of the trustees and financial statements for the year ended 31 March 2020****Notes to the financial statements****19 Restricted funds**

	Balance 31 March 2019 £	Incoming resources £	Expenditure £	Transfer to unrestricted funds* £	Balance 31 March 2020 £
Acorns	220	-	-	-	220
Alexandra Street	253	-	-	-	253
Ashcroft Cottage	814	-	-	-	814
Autism Friends	-	13,828	-	13,828	-
BBO Project	-	41,251	-	41,251	-
Bellwood	120	-	-	-	120
Bradmere	2,316	-	-	-	2,316
Brambles	2,510	-	257	653	1,600
Capital Appeal	30,728	-	-	-	30,728
Church View	175	1,000	207	-	968
Day Services Sheffield	8,819	1,220	1,948	-	8,091
Easingwold	52	-	-	-	52
Easiworks	10,816	15,717	7,140	-	19,393
Enterprise Plus	2,989	-	-	2,989	-
General Donations	105,254	9,387	-	2,989	117,630
Future Plus Appeal Hull	3,000	-	-	-	3,000
Hillcrest	131	-	-	-	131
Hull CC Capital	2,444	-	-	-	2,444
Hull Social Prescribing	-	-	207	207	-
INGRS Centre	39,337	3,295	1,288	-	41,344
Mayfield	501	-	-	-	501
Park House Farm	14,798	33,117	45,676	-	2,241
Park House Farm – Future Plus	5,486	34,140	-	-	39,626
Queen Street	12	-	-	-	12
Retreats	626	770	1,327	-	69
Rusholme	164	-	-	-	164
SEIF	163,038	-	-	-	163,038
Training Enterprise	-	19,096	786	14,630	3,680
Wildwinds	169	-	-	-	169
Willows	-	50	288	238	-
	<u>394,772</u>	<u>173,121</u>	<u>59,332</u>	<u>69,709</u>	<u>438,852</u>

- The Capital Appeal was launched in November 2011 to raise £10m towards development of property and Social Enterprise projects. This project has been put on hold due the sale of Thorne House. Currently we are holding the funds under the capital appeal until the charity decides which project to allocate these funds towards.
- BBO Project (Building Better Opportunities) – operated from North Yorkshire & South Yorkshire to assist unemployed adults with Autism find employment opportunities.
- The SEIF fund relates to a grant received for the purchase of land and equipment for a market garden
- Autism Friends is three years' funding for a reading group in Kirklees for people with Autism
- Easiworks includes a single donation of £5,000.00 and a Co-Op community donation of £7,637.34
- Park House Farm is made up of general donation towards the chocolate manufacturing business and development of new social enterprises under Park House Farm and a capital appeal under Future Plus which has been set up to redevelop a barn on the site.
- Training Enterprise includes a donation for a research project from Wakefield Council of £14,630.00
- The remaining funds relate to donations and grants to be used for specific projects or services

* Transfers have been made to reflect costs recognised in the unrestricted funds

Autism Plus Limited
(a company limited by guarantee)

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Report of the trustees and financial statements for the year ended 31 March 2020

Notes to the financial statements

20 Unrestricted funds and revaluation reserves

	Balance at 31 March 2019 £	Income £	Expenditure £	Transfer / movement £	Balance at 31 March 2020 £
Unrestricted funds	3,251,235	10,196,440	(10,840,105)	69,709	2,677,279
Revaluation reserves:	Q				
- Investment property	115,000	-	-	-	115,000
- Fixed assets	389,359	-	-	-	389,359
	504,359	-	-	-	504,359
	3,755,594	10,196,440	(10,840,105)	69,709	3,181,638

21 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fixed assets	2,404,177	209,882	2,614,059
Current assets	2,020,585	228,970	2,249,555
Current liabilities	(1,229,193)	-	(1,229,193)
Long term liabilities	(13,932)	-	(13,932)
	3,181,637	438,852	3,620,489

22 Leasing commitments

At 31 March 2020 the Charity had future minimum lease payments under non-cancellable operating leases as follows:

	Land & Buildings 2020 £	Other 2020 £	Land & Buildings 2019 £	Other 2019 £
In one year or less	96,476	62,711	116,976	75,209
Between one and five years	80,853	63,507	90,171	95,732
After five years	-	-	-	-
	177,329	126,218	207,147	170,941

23 Capital commitments

During the year the Charity had capital commitments of £nil (2019: £nil).

Autism Plus Limited**27****(a company limited by guarantee)****Report of the trustees and financial statements for the year ended 31 March 2020**

Notes to the financial statements

24 Contingent liabilities

Autism Plus, in line with other national social care providers, may be liable for back pay to a number of staff in relation to sleep in allowances. Mencap have won their case in the High Court and this has been challenged by way of appeal by Unison. The case has been heard and we are still awaiting the final outcome. There is therefore a potential contingent liability. The company challenges all such disputes. An assessment as to the likelihood of success and settlement cannot be currently quantified and, as a result, it is deemed appropriate that no provision has been included in these financial statements.

25 Pensions

The charity operates a defined contribution pension plan for the benefit of its employees. The pension cost charged in the year was £178,953 (2019: £106,071). The pension creditor at year end was £34,641 (2019: £19,280).

26 Transactions with trustees and other related parties

There were no transactions with trustees other than those disclosed in note 7.

The Adsetts Partnership is a subsidiary of Autism Plus Limited. During the year The Adsetts Partnership received income of £2,216,629 on behalf of Autism Plus Limited. Gift aid of £nil (2019: £nil) was made to Autism Plus Limited during the year.

At 31 March 2020 the Charity was owed £51,153 (2019: £207,118) from The Adsetts Partnership. At 31 March 2020 the Charity owed £nil (2019: £nil) to The Adsetts Partnership.