

# **AUTISM HAMPSHIRE**

(A company limited by guarantee)

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED

**31 MARCH 2019**

Charity Number: 288141  
Company Number: 01710300

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## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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### Introduction

The financial statements attached form the charity's statutory accounts for the year ended 31st March 2019, as approved by the Trustees. Copies of the statutory accounts will be submitted to the Charity Commission and to the Registrar of Companies, after adoption by the members at the Annual General Meeting. The auditor's report on the statutory accounts is unqualified.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015).

### Objectives and activities

The purpose of the charity, as set out in its governing document, is to provide the education, support and care of people on the autism spectrum in Portsmouth, Southampton, Hampshire and elsewhere.

The principal activities to achieve our aims and objectives continued to be creating opportunities, challenging perceptions and increasing choice for people on the autism spectrum through: -

- Assisting local and national government departments in the development of strategic and commissioning plans.
- Helping understanding and raising awareness of autism across Hampshire and wider.
- Providing support, information, advice and guidance to families, individuals and professionals.
- Supporting tenants living in residential, supported living homes and to people in their own homes.
- Supporting students at university through our mentoring service.
- Facilitating wider community engagement through our Serendipity social groups across the county.
- Working with the Criminal Justice System and emergency services to assist people on the autism spectrum when in crisis.

The Trustees regularly review strategies and activities to ensure they continue to address national and local commissioner strategies and plans.

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

The organisation charges fees for its information and advice, training, adult residential, supported living, domiciliary care and mentoring services, paid ultimately by the state through contracts, grants and personal budgets. In setting fees, the Trustees aim to achieve full cost recovery for these services which is complemented by our charity fundraising department which enables us to conduct projects in areas such as employment and leisure pursuits.

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

### Achievements and performance

During the year the charity has achieved the following:

- Delivered a more extensive programme of fundraising and awareness events.
- Continued to achieve DSA-QAG accreditation for our specialist mentoring service and CPD for our training modules.
- Continued to achieve 'Good' CQC rating for all our residential homes.
- Increased investment into our homes to upgrade kitchens, bathrooms and living area.

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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- Increased our supported living services and Domiciliary Care service through securing new packages.
- Completed the modernisation of our Day Service provision, which is now individualised to each of the people we support and no longer a buildings-based model.
- Increased effectiveness and efficiency of our staff deployment and rota processes through a new software system.
- Increased fundraising income generated by events.
- Reviewed staff pay and conditions to ensure the offer to staff is competitive, affordable and offers clear progression.
- Expanded our use of software systems to increase headquarters efficiency, accountability and interoperability.

### Financial review

The charity recorded a surplus in 2018-19 of £306,901 which included a gain on disposal of assets of £213,446. This compares with a surplus in 2017-18 of £252,612 which also included a gain on disposal of assets of £638,486. Excluding the gain on disposal there was an underlying surplus of £93,455 (2017-18: underlying deficit of £385,874). This represents a very positive improvement from the previous financial year, and reflects the efforts made to control costs and ensure services are financially sustainable.

Overall fee income increased slightly by 2% to £3,955,533. This reflected a 1% increase in fees for Adult Services and a 20% increase in income for our Information and Advice Service.

Total voluntary income for the year decreased by 16% to £156,795, largely as a result of lower spontaneous donations from supporters. However an increased number of fundraising and awareness events has seen fundraising income more than double compared with the prior year. Whilst the majority of our income arises from fees charged to service purchasers, the Trustees recognise the importance of both specific and general donations in assisting the development of our services. The charity is not reliant on any individual or class of donor for its normal ongoing activities.

We would like to thank all charitable trusts, companies and individuals for their continued generosity.

The statement of cashflows reflects a net cash increase of £896,284 compared with an increase of £409,168 in 2017-18.

The balance sheet shows that the funds of the charity at the end of the year were £3,041,935. These funds reflect the net book value of tangible assets and current assets less total liabilities. The reserves are split; £17,217 of restricted funds and £3,024,718 of unrestricted funds. The charity's properties are disclosed at net book value based on historical cost less any impairment charge where net book value exceeds market value. The charity held significant cash balances at the year end following the disposal of property at 3 Bassett Avenue, meaning that its assets are more liquid than in previous years.

### Principal risks and uncertainties

As the Charity is heavily dependent on local authorities for the majority of its funding, there is a risk that ongoing austerity in the public sector affects our ability to ensure that each service is financially sustainable in its own right, whilst maintaining the high quality of services we aim to deliver, and the people we support deserve. This risk is being managed by:

- Regular reviews of each service and support package, to identify potential problems.
- Proactive discussions with commissioners about funding levels.
- Investment in future plans to develop and widen services, making the service model fit for the future.

### Factors likely to affect future financial performance or position

As well as the funding levels from local authorities explained above, the Charity's financial performance and position is likely to be affected by the following factors:

- Availability of suitable staff, particularly following the UK's departure from the European Union.
- National Minimum Wage and National Living Wage rates.

# AUTISM HAMPSHIRE

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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### Principal funding sources

As stated above, our principal funding sources are Local Authorities, which themselves are subject to significant financial restrictions.

### Investments policy

The Trustees review and determine the strategy, policy and management of any investments held. The charity currently holds no short-term investments. However, the central operating account, which has an overdraft facility, links automatically to a special interest-bearing account whenever we are in credit with the bank. The average rate of interest earned on positive balances during the year was again negligible.

In order to protect fully our cash deposits the charity is, from 2019-20 using a cash management service to hold cash deposits across a range of accounts to ensure full deposit protection through the Financial Services Compensation Scheme.

### Reserves policy

The Board of Trustees has considered the adequacy of reserves held as at 31<sup>st</sup> March 2019 in the light of the Charity Commission guidance on charities' reserves.

The Board of Trustees has determined that it is desirable to hold free reserves sufficient to meet three months of current levels of operating expenditure. This is deemed a reasonable timeframe in which to reorganise the Charity's services in the event that funding streams are significantly cut. At 31 March 2019 the position with regard to reserves was as follows:

Amount of total funds held	£3,041,935
Amount of restricted funds	£17,217
Amount that can only be realised by disposing of tangible fixed assets	£1,679,141
Balance of funds at 31 March 2019	£1,345,577

The balance of funds at 31 March 2019 represented around four months of current levels of operating expenditure.

### Employees' involvement

The Charity continues its practice of keeping all employees informed on matters affecting them so that a common awareness amongst all employees is developed. Where applicable, the Charity consults employees or their representatives on a regular basis so that the views of employees can be taken into account in making decisions that are likely to affect their interests.

### Risk management

Key financial risks are being addressed to ensure the ongoing financial sustainability of the Charity as explained above.

The Trustees, senior management and senior staff contribute to the risk management process and based on this approach, the Trustees are satisfied that Autism Hampshire has no major risks that have not been addressed or mitigated.

### Plans for future periods

Our plans for the future include:

- Increasing organisational viability through additional packages of care.
- Spreading our overhead costs across increased income streams.
- Deregistering our homes to supported living in line with commissioner strategies.
- Increasing our Autism Awareness Training to private companies, statutory authorities and the wider public.
- Acquiring accreditation of our Information and Advice service.
- Providing greater support to people whilst waiting for an autism diagnosis.
- Increasing partnership working with related charities and statutory services to improve the service offered.

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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- Increasing the number of experts by experience employed and volunteers engaged.
- Finalising the Autism App which will be free to use by all people residing in Hampshire on the autism spectrum.
- Increasing our Serendipity groups, enterprises and community hubs.
- Increasing fundraising and opening our first Charity Shop to increase income into the organisation and offer employment.
- Gain further grant income to increase employment opportunities to our client group.

## Structure governance and management

### Governing document

Autism Hampshire is a charitable company limited by guarantee, incorporated 28 March 1983 and registered as a charity on 30 November 1983. The company was established under a Memorandum of Association, which details the objects and powers of the charitable company and it is governed under its Articles of Association as amended (the latest amendment was dated 10<sup>th</sup> December 2013 and incorporated the change of name from Hampshire Autistic Society). Being limited by guarantee, the company has no authorised or issued share capital. The liability of each member is limited to a contribution (not exceeding £1) to the company assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member, for payment of the company's debts and liabilities contracted before he/she ceases to be a member and the costs, charges and expense of winding up.

### Appointment to the Board

Board members are also Trustees of the organisation for the purposes of charity law, as well as being directors of the company for the purposes of the Companies Act 2006. The Trustees are elected with no timescale although one third are put up for re-election at each AGM. The Board meets a minimum of 4 times a year, including meetings at which the annual budget and strategic plans are considered and approved. Additionally, individual Trustees participate in operational project groups covering areas such as strategy, risk, quality, governance, finance and health and safety as well as major service development projects.

In recruiting new Trustees, the Board aims to achieve and maintain a good balance between the professional skills required to succeed in business and parental representation. The Board maintains a Search Committee to ensure this balance is properly maintained.

### Trustee induction and training

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

When the appointment is agreed, the individual is co-opted to the Board and officially becomes a Trustee at the subsequent AGM. An induction programme covers all aspects of Trustee duties and the complete range of services provided by the organisation.

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

### Organisation

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

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

## AUTISM HAMPSHIRE

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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

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

#### Co-operation with other organisations

Autism Hampshire continues to be active within the Autism Alliance. The Alliance seeks to provide networking, autism practice development and to influence local, regional and national autism related policy development and implementation.

#### Pay policy for senior staff

The Trustees consider the Board of Trustees, who are the company's directors, and the Chief Executive to be the key management personnel of the charity. All Trustees give their time freely and none received remuneration in the year. Details of Trustee expenditure and related party transactions are disclosed in note 24 to the accounts.

The pay of senior staff is reviewed periodically by the charity's remuneration committee. The precursor to any pay review has been affordability. As a result of the economic downturn, only one pay review has been awarded since April 2009 for senior staff, when in October 2014, a 1% pay award was given to all staff working for the charity. Without this limitation, the pay policy would be to benchmark against similar roles in similar organisations.

#### Fundraising

Income from fundraising forms only a small proportion of the Charity's total income. Fundraising events are organised by the Charity's staff or independently by its supporters in the community and are often combined with awareness-raising activities. No commercial fundraisers are used by Autism Hampshire.

The Charity is voluntarily registered with the Fundraising Regulator. Where fundraising events are organised by supporters in the community, often the Charity is informed of this after the event, so no monitoring of these activities takes place. No complaints have been received in 2018-19 about the fundraising activities of, or on behalf of, the Charity. Autism Hampshire seeks to protect vulnerable people and other members of the public from unreasonable intrusion, unreasonable persistent approaches and undue pressure in any fundraising activities undertaken through appropriate training of staff and volunteers, as well as guidance provided to community fundraisers.

#### Reference and administrative information

Charity Name:	Autism Hampshire
Charity Registration Number:	288141
Company Registration Number:	01710300
Registered Office and Operational Head Office address:	1648 Parkway Solent Business Park Whiteley Fareham PO15 7AH

#### Key management personnel: Trustees and Directors

The directors of the charity are its Trustees for the purpose of charity law. The Trustees and officers who served during the year were as follows:

Pauline Q Arrow	(Chairman)
Graham Shields	(Secretary)

# AUTISM HAMPSHIRE

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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Andrew Edmonds (Treasurer)  
Jonathan Hardie  
James Robson  
Councillor Ivan White  
Jane Fish  
Jayne Turnbull

### Key management personnel: Senior Management Team

During the year the senior management team consisted of:

Chief Executive Officer:	Debra Harrison-Sales
Financial Controller:	Emma Brough (until 18 May 2018; job share from 11 January 2019)
Financial Controller:	Emma Morley (interim cover from 18 May 2018, job share from 11 January 2019)
Human Resources Manager:	Jeremy Webb
Business Support Manager:	Kerry Houghton
Area Manager:	Neil Gray (until 31 October 2018)
Interim Area/Quality Manager:	Diane Wilson
Area Manager:	Rhona Bray (until 4 January 2019)
Community Partnerships Manager:	Laura Harman (from 3 January 2019)
Training Manager:	Teresa Sayer-Smith

### Auditors

Wilkins Kennedy Audit Services, Secure House, Lulworth Close, Chandlers Ford, Hampshire, SO53 3TL

### Bankers

National Westminster Bank plc, 1 Romsey Road, Southampton, SO16 9QQ

### Solicitors

Trethowans, The Pavilion, Botleigh Grange Business Park, Hedge End, Southampton SO30 2AF (in relation to property matters, up to 31 March 2019)

Paris Smith, Number 1 London Road, Southampton, SO15 2AE (in relation to employment matters during 2018-19 and for all matters from 1 April 2019)

### Trustees' responsibilities

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

Company law requires company Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period. In preparing these financial statements, the Directors 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper 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.



**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019**

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**Statement as to disclosure to our auditors**

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

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

**Equality and diversity**

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

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

Signed on behalf of the Trustees .....  
Andrew Edmonds

Date.....16/9/19.....

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM HAMPSHIRE

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### Opinion

We have audited the financial statements of Autism Hampshire (the 'charitable company') for the year ended 31 March 2019 which comprise the statement of financial activities, balance sheet, cash flow statement 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 2019 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor'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.

### 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 authorised for issue.

### 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 AUDITOR'S REPORT TO THE MEMBERS OF AUTISM HAMPSHIRE

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#### Opinions on other matters prescribed by the Companies Act 2006

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

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

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

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

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

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

#### Responsibilities of Trustees

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

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

#### Auditor'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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUTISM HAMPSHIRE**

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**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.



Adam Wilson FCA (Senior Statutory Auditor)  
For and on behalf of Wilkins Kennedy Audit Services  
Statutory Auditor  
Secure House  
Lulworth Close  
Chandlers Ford  
Hampshire  
SO53 3TL

Date... *26 September 2019* ...

# AUTISM HAMPSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2019

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2018-19 (£)	Total Funds 2017-18 (£)
<b>Income</b>					
Donations	3, 21	72,019	84,776	156,795	186,087
Income from charitable activities:					
Fee income – continuing operations	4	3,955,533	-	3,955,533	3,887,297
Investment income – interest receivable	5	2,269	-	2,269	89
Other	6	213,446	-	213,446	638,486
<b>Total income</b>		<b>4,243,267</b>	<b>84,776</b>	<b>4,328,043</b>	<b>4,711,959</b>
<b>Expenditure</b>					
Cost of raising funds:					
Donations	7	58,454	-	58,454	93,185
Expenditure on charitable activities:					
Service delivery – continuing operations	8, 21	3,868,600	94,088	3,962,688	4,366,162
<b>Total expenditure</b>		<b>3,927,054</b>	<b>94,088</b>	<b>4,021,142</b>	<b>4,459,347</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>		<b>316,213</b>	<b>(9,312)</b>	<b>306,901</b>	<b>252,612</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds after transfers</b>		<b>316,213</b>	<b>(9,312)</b>	<b>306,901</b>	<b>252,612</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		2,708,505	26,529	2,735,034	2,482,422
<b>Total funds carried forward</b>		<b>3,024,718</b>	<b>17,217</b>	<b>3,041,935</b>	<b>2,735,034</b>

There are no gains or losses other than those reflected above in the results for the financial year. The surplus for the year for Companies Act purposes is £306,901 (2017-18: £252,612).

The notes to the financial statements on pages 15 to 23 form an integral part of these accounts.

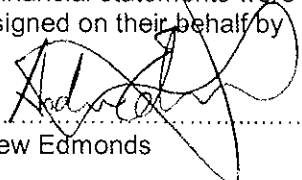
# AUTISM HAMPSHIRE

## BALANCE SHEET AS AT 31 MARCH 2019

Company No 01710300

	Note	2019 (£)	2018 (£)
<b>Fixed assets</b>			
Tangible assets	13	1,679,141	2,596,063
<b>Current assets</b>			
Debtors	14	584,512	347,634
Cash at bank and in hand		1,154,416	258,132
<b>Total current assets</b>		<b>1,738,928</b>	<b>605,766</b>
<b>Liabilities</b>			
Creditors falling due within one year	15	(307,674)	(392,336)
<b>Net current assets</b>		<b>1,431,254</b>	<b>213,430</b>
<b>Total assets less current liabilities</b>		<b>3,110,395</b>	<b>2,809,493</b>
Creditors falling due after more than one year	16	(68,460)	(74,459)
<b>Net assets</b>		<b>3,041,935</b>	<b>2,735,034</b>
<b>The funds of the charity:</b>			
Restricted funds	21	17,217	26,529
Unrestricted funds	22	3,024,718	2,708,505
<b>Total charity funds</b>		<b>3,041,935</b>	<b>2,735,034</b>

The financial statements were approved by the Trustees and authorised for issue on ...16/9/19....  
and signed on their behalf by

  
..... (Treasurer)  
Andrew Edmonds

The notes to the financial statements on pages 15 to 23 form an integral part of these accounts.

# AUTISM HAMPSHIRE

## STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDED 31 MARCH 2019

	Note	2018-19 £	2018-19 £	2017-18 £	2017-18 £
Cash used in operating activities	19		(184,801)		(296,242)
<b>Cash flows from investing activities</b>					
Interest received		2,269		89	
Purchase of tangible fixed assets		(73,206)		(31,882)	
Proceeds from sale of tangible fixed assets		1,157,975		742,981	
<b>Cash provided by/(used in) investing activities</b>			<b>1,087,038</b>		<b>711,188</b>
<b>Cash flows from financing activities</b>					
Borrowing		-		227,438	
Repayment of borrowing		(5,953)		(233,216)	
<b>Cash used in financing activities</b>			<b>(5,953)</b>		<b>(5,778)</b>
<b>Change in cash and cash equivalents in the year</b>	20		<b>896,284</b>		<b>409,168</b>
Cash and cash equivalents at the beginning of the year	20		258,132		(151,036)
<b>Total cash and cash equivalents at the end of the year</b>	20		<b>1,154,416</b>		<b>258,132</b>

**1 General information**

The company is a charitable private company limited by guarantee incorporated and registered in England and Wales.

The address of its registered office is:  
1648 Parkway  
Solent Business Park  
Whiteley  
Fareham  
Hampshire  
PO15 7AH

**2 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**(a) 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 in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

**(b) Preparation of the accounts on a going concern basis**

In 2018-19 Autism Hampshire recorded a surplus (excluding the gain from disposal of assets). The balance sheet at 31 March 2019 shows net assets of £3.04m, including cash reserves of £1.15m. The Charity continues to operate in a sector facing significant financial challenges. However the current financial position and the result for 2018-19 indicates that there is no material uncertainty related to events or conditions that may cast significant doubt upon Autism Hampshire's ability to continue as a going concern.

**(c) Consolidation**

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

**(d) Income**

Donations are recognised in the statement of financial activities when receivable. Donations are analysed between restricted donations, which may only be applied for a specific purpose, and unrestricted donations, which may be applied for any suited purpose.

Donations include gifts in kind where the market value can be ascertained with reasonable accuracy. These are immaterial in value and not shown separately.

Income from charitable activities is recognised when earned.

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

Income from local authority and government grants, whether capital or revenue grants, is recognised when the charity either has entitlement to the grant or when services provided by the charity under the grant have been delivered and it is probable that the income will be received.



**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

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**(e) Expenditure**

All expenditure is recognised on an accrual basis as a liability is incurred.

The costs of raising funds are those costs which are related to the raising of voluntary income and the provision of activities for generating funds. In order to comply with Charity Commission requirements, the cost of generating restricted donations is borne by the unrestricted funds.

The cost of charitable activities comprises those costs incurred in delivering the core services of the organisation.

Operating lease rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

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

**(f) Allocation of support costs**

Support costs reflect those functions that assist the work of the charity but do not directly undertake charitable activities. These include back office costs; finance, human resources and governance costs which support the management of the charity. Support costs have been allocated between the cost of raising funds and expenditure on charitable activities. The bases of allocation are set out in note 10.

**(g) Tangible fixed assets**

These are stated at cost less accumulated depreciation. Assets costing less than £500 are not capitalised.

Depreciation is applied on a straight line basis against cost over their estimated useful lives as follows:

Buildings	2-2.5%
Equipment	15-25%
Motor Vehicles	20%

Freehold land is not depreciated.

**(h) Fund Accounting**

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

Unrestricted Funds are those which are expendable at the discretion of the charity in the furtherance of its objects.

**(i) Debtors**

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

**(j) 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 discounts due.

**(k) Contributions to pension schemes**

The charity offers staff the opportunity to participate in a defined contribution pension scheme in accordance with the government's auto-enrolment pension requirements. The amount charged to the Statement of Financial Activities in respect of pension costs is the contribution payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

**3 Income from donations**

	Unrestricted Funds	Restricted Funds	Total 2018-19	Total 2017-18
	£	£	£	£
Memberships	562	-	562	823
Donations	21,423	13,879	35,302	88,474
Grants	-	70,897	70,897	78,017
Fundraising Events	50,034	-	50,034	18,773
<b>Totals 2018-19</b>	<b>72,019</b>	<b>84,776</b>	<b>156,795</b>	<b>186,087</b>
<b>Totals 2017-18</b>	<b>85,927</b>	<b>100,160</b>	<b>186,087</b>	

**4 Income from charitable activities**

	Unrestricted Funds	Restricted Funds	Total 2018-19	Total 2017-18
	£	£	£	£
Adult services	3,697,371	-	3,697,371	3,672,346
Outreach service	258,162	-	258,162	214,951
<b>Totals 2018-19</b>	<b>3,955,533</b>	<b>-</b>	<b>3,955,533</b>	<b>3,887,297</b>
<b>Totals 2017-18</b>	<b>3,887,297</b>	<b>-</b>	<b>3,887,297</b>	

**5 Investment income**

	Unrestricted Funds	Restricted Funds	Total 2018-19	Total 2017-18
	£	£	£	£
Interest receivable 2018-19	2,269	-	2,269	89
Interest receivable 2017-18	89	-	89	

**6 Other income**

	Unrestricted Funds	Restricted Funds	Total 2018-19	Total 2017-18
	£	£	£	£
Gain on asset disposals 2018-19	213,446	-	213,446	638,486
Gain on asset disposals 2017-18	638,486	-	638,486	

Asset disposals are properties being sold for services that no longer align with the strategic direction of the charity.

**7 Cost of raising funds**

	Direct staff costs	Other direct costs	Support costs	Total 2018- 19	Total 2017- 18
	£	£	£	£	£
Cost of generating donations	8,347	11,538	3,471	23,356	62,497
Cost of fundraising events	19,475	10,406	5,217	35,098	30,688
<b>Totals 2018-19</b>	<b>27,822</b>	<b>21,944</b>	<b>8,688</b>	<b>58,454</b>	<b>93,185</b>
<b>Totals 2017-18</b>	<b>34,404</b>	<b>43,010</b>	<b>15,771</b>	<b>93,185</b>	

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2019

#### 8 Analysis of expenditure on charitable activities

	Direct staff costs	Other direct costs	Support costs	Total 2018-19	Total 2017-18
	£	£	£	£	£
Adult services	2,580,448	573,453	550,599	3,704,500	4,041,808
Outreach services	136,535	83,279	38,374	258,188	324,354
<b>Totals 2018-19</b>	<b>2,716,983</b>	<b>656,732</b>	<b>588,973</b>	<b>3,962,688</b>	<b>4,366,162</b>
<b>Totals 2017-18</b>	<b>2,894,536</b>	<b>732,720</b>	<b>738,906</b>	<b>4,366,162</b>	

#### 9 Net income / (expenditure)

Net income for the year is stated after charging:	2018-19	2017-18
	£	£
Staff costs	3,317,076	3,535,598
Depreciation	45,598	47,296
Auditor's remuneration – current fees	8,580	6,750
– prior year fees	1,691	10,542
Operating leases – land and buildings	36,831	76,489
– other	14,285	13,825

#### 10 Analysis of governance and support costs

	Basis of allocation	Finance	Management	Human Resources	Governance	Total 2018-19	Total 2017-18
		£	£	£	£	£	£
Fundraising	Usage	1,767	1,521	1,765	3,635	8,688	15,771
Adult services	Usage	112,001	96,378	111,852	230,368	550,599	684,014
Outreach services	Usage	7,806	6,717	7,796	16,056	38,375	54,892
<b>Totals 2018-19</b>		<b>121,574</b>	<b>104,616</b>	<b>121,413</b>	<b>250,059</b>	<b>597,662</b>	<b>754,677</b>
<b>Totals 2017-18</b>		<b>139,467</b>	<b>183,547</b>	<b>162,309</b>	<b>269,354</b>	<b>754,677</b>	

- \* Support costs have been allocated to activities in proportion to the level of direct costs consumed by those activities – this is described above as “usage”.

#### 11 Analysis of staff costs, Trustee expenses and the cost of key management personnel

	2018-19	2017-18
	£	£
Salaries and wages	2,783,906	2,973,446
Social security costs	205,569	205,387
Pension costs	44,050	33,500
	<b>3,033,525</b>	<b>3,212,333</b>
Agency staff	283,550	323,265
	<b>3,317,075</b>	<b>3,535,598</b>
Redundancy and termination payments included in the above	-	4,000

These payments were paid as redundancy sums or termination sums under legal agreement.

As was the case last year, no Trustee received any remuneration during the year. Expenses of £738 (2017-18: £2,189) were incurred for Trustees' travel and subsistence.

The number of employees earning in excess of £60,000 during the year, excluding employer pension contributions, fell within the following bands:

# AUTISM HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2019

Banding	2018-19 Number	2017-18 Number
£60,000-£70,000	1	1

Pension contributions paid on behalf of the employee paid in excess of £60,000 in the year amounted to £4,257.

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and the Senior Management Team as detailed on page 7. The total employee benefits of the key management personnel of the charity were £364,353 (2017-18: £340,873).

#### 12 Staff numbers

The average monthly number of employees, analysed by function, was:

	2018-19	2017-18
Direct charitable	176	193
Fundraising and publicity	2	2
Management and administration	13	13
	<b>191</b>	<b>208</b>

#### 13 Tangible Fixed Assets

	Land and Buildings £	Equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2018	3,199,479	60,704	93,100	3,353,283
Additions	-	65,336	7,870	73,206
Disposals	(1,059,435)	(21,060)	(15,500)	(1,095,995)
<b>At 31 March 2019</b>	<b>2,140,044</b>	<b>104,980</b>	<b>85,470</b>	<b>2,330,494</b>
<b>Depreciation</b>				
At 1 April 2018	652,833	28,849	75,538	757,220
Provided in the year	26,307	14,223	5,068	45,598
Disposals	(115,262)	(20,703)	(15,500)	(151,465)
<b>At 31 March 2019</b>	<b>563,878</b>	<b>22,369</b>	<b>65,106</b>	<b>651,353</b>
<b>Net book value</b>				
<b>At 31 March 2019</b>	<b>1,576,166</b>	<b>82,611</b>	<b>20,364</b>	<b>1,679,141</b>
<b>At 31 March 2018</b>	<b>2,546,646</b>	<b>31,855</b>	<b>17,562</b>	<b>2,596,063</b>

#### 14 Debtors

	2019 £	2018 £
Due within one year:		
Fees	382,372	214,389
Other debtors	991	414
Prepayments and accrued income	171,021	122,131
	<b>554,384</b>	<b>336,934</b>
Due after one year:		
Prepayments and accrued income	19,428	-
Other debtors	10,700	10,700
	<b>584,512</b>	<b>347,634</b>

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

**15 Creditors falling due within one year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Secured Bank loan	6,134	6,088
Trade creditors	73,853	120,131
Other taxes and social security	49,355	50,338
Other creditors	134,997	138,863
Accruals	38,958	67,416
Deferred income	4,377	9,500
	<b>307,674</b>	<b>392,336</b>

**16 Creditors falling due after more than one year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Secured bank loan falling due within 5 years	26,459	26,262
Secured bank loan falling due after 5 years	42,001	48,197
	<b>68,460</b>	<b>74,459</b>

The bank loan of £100,000 was taken out in 2014 for a term of 15 years. It is secured by way of a charge on land and buildings held at 1 Paget Road. The loan can be repaid at any point in the remaining term without penalty.

**17 Operating Leases**

Minimum lease payments under non-cancellable operating leases are as follows:

	<b>Land and Buildings</b>	
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Due not later than one year	51,519	39,310
Later than one year and not later than five years	79,372	-
Later than five years	-	-

	<b>Other</b>	
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Due not later than one year	14,285	14,285
Later than one year and not later than five years	7,142	21,427
Later than five years	-	-

**18 Capital commitments**

There were no capital commitments as at the year end.

**19 Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2018-19</b>	<b>2017-18</b>
	<b>£</b>	<b>£</b>
Net movement in funds	306,901	252,612
Interest receivable	(2,269)	(89)
Depreciation and impairment charge	45,598	47,295
Gain on disposal of tangible fixed assets	(213,445)	(638,486)
(Increase)/decrease in debtors	(236,878)	98,621
(Decrease) in creditors	(84,708)	(56,195)
<b>Net cash (used) from operating activities</b>	<b>(184,801)</b>	<b>(296,242)</b>

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

**20 Reconciliation of cash and cash equivalents**

	1 April 2018 £	Cash flow £	31 March 2019 £
Cash at bank and in hand	258,132	896,284	1,154,416
	<b>258,132</b>	<b>896,284</b>	<b>1,154,416</b>

**21 Movement in restricted funds**

	Balance 1 April 2018 £	Incoming resources £	Resources expended £	Balance 31 March 2019 £
<b>Adult Services</b>				
Adult Services – General	10,860	1,200	(12,060)	-
Holt	-	282	(230)	52
Brockhurst	-	8,500	(7,000)	1,500
Bassett	-	83	(83)	-
<b>Community Access</b>				
Outreach Projects	14,368	59,756	(74,050)	74
Easy Read Custody Sheet	1,301	-	(201)	1,100
Caring Communities Grant	-	2,652	(464)	2,188
Community Cohesion Grant	-	7,453	-	7,453
Parent workshops	-	4,850	-	4,850
<b>Total</b>	<b>26,529</b>	<b>84,776</b>	<b>(94,088)</b>	<b>17,217</b>

**Description of restricted funds**

<b>Fund</b>	<b>Description of nature and purpose</b>
Adult Services - General	Funds donated for general use to benefit those who reside in/use the Gosport-based services.
Holt	Funds donated for general purposes but for the benefit of the residents of the specified service.
Brockhurst	Funds donated for general purposes but for the benefit of the residents of the specified service.
Bassett	Funds donated for general purposes but for the benefit of the residents of the specified service.
Outreach Projects	Various projects managed for a wide range of beneficiaries via our Information and Guidance team.
Easy Read Custody Sheet	To support the estimated 20-30% of offenders in the UK who have learning difficulties or disabilities that interfere with their ability to cope with the criminal justice system.

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

Caring Communities Grant	To provide a series of sporting activities accessible to people on the autistic spectrum.
Community Cohesion Grant	To create a peer-led group of people on the autistic spectrum who will develop their own ideas for raising awareness of, promoting understanding of, and celebrating, autism.
Parent workshops	To provide a series of training events for parents of people on the autistic spectrum.

**22 Analysis of net assets between funds**

	2019 £	2018 £
<b>Restricted funds</b>		
Tangible fixed assets	-	-
Net current assets less long-term liabilities	17,217	26,529
<b>Unrestricted funds</b>		
Tangible fixed assets	1,679,141	2,596,063
Net current assets less long-term liabilities	1,345,577	112,442
<b>Total funds</b>		
<b>Tangible fixed assets</b>	<u>1,679,141</u>	<u>2,596,063</u>
<b>Net current assets less long-term liabilities</b>	<u>1,362,794</u>	<u>138,971</u>

**23 The role of volunteers**

The organisation's services have benefitted from a wide range of voluntary projects undertaken by staff from our corporate supporters and other individuals. Commonly these projects enhance the environment in which the people we support live and in a way that would not normally form a part of our annually budgeted expenditure. Autism Hampshire and those we support are hugely appreciative of these projects.

**24 Related party disclosures**

The organisation's programme of insurances includes indemnity cover for Trustees, the cost of this insurance premium was £532 (2017-18: £542).

The company has a wholly owned subsidiary Hampshire Autistic Services Ltd. (formerly Autism Hampshire Ltd.). This company was dormant throughout the year.

**25 Government grants**

The charity receives income from government grants in two forms; firstly in respect of payment for core services delivered by the charity on behalf of the local authority and secondly in respect of community project funding which can come from a number of sources. The sums in respect of these grants are listed below:

	2018-19 £	2017-18 £
<b>Core Service Grants:</b>		
Portsmouth City Council	4,045	43,021
Southampton City Clinical Commissioning Group	75,000	-
Portsmouth Clinical Commissioning Group	56,872	
Hampshire County Council	49,551	-
Sussex Partnership NHS Foundation Trust	68,541	
Surrey and Borders Partnership NHS Foundation Trust	40,044	

**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2019**

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**Community Project Grants**

Hampshire County Council	9,043	12,609
Southampton City Council	7,453	24,624
Hampshire and Isle of Wight Community Foundation	-	13,680

<b>Total</b>	<b>310,549</b>	<b>93,934</b>
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**26 Pension commitments****Defined Contribution Scheme**

The organisation offers participation in defined contribution schemes and since 1<sup>st</sup> April 2014 has, in line with legislation, been operating an Auto Enrolment scheme. The amount charged to the statement of financial activity in respect of pension costs is the contribution payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as accruals in the balance sheet. Employer's contributions in the year totalled £44,050 (2017-18: £34,291).

**27 Contingent liabilities**

In common with other employers, at the reporting date there were a small number of outstanding employment-related claims, the outcome of which are too uncertain to meet the recognition criteria of provisions. No liability has been recorded for these in the financial statements (2017-18: £nil).