

Registered number: 02053860  
Charity number: 517954

**AUTISM EAST MIDLANDS**  
**(A Company Limited by Guarantee)**

**Trustees' Report and Financial Statements**

**For the Year Ended 31 March 2021**

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**AUTISM EAST MIDLANDS**  
**(A Company Limited by Guarantee)**

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**AUTISM EAST MIDLANDS**  
**(A Company Limited by Guarantee)**

**Reference and Administrative Details of the Company, its Trustees and Advisers**  
**For the Year Ended 31 March 2021**

**Trustees**

L Davies  
K R Doble  
G J Smith  
T Ousley  
R J C Woodford  
R W Bell  
J D Morgan  
P Parr (appointed 2 December 2020)  
R M Valentine (appointed 2 December 2020)

**Company registered number**

02053860

**Charity registered number**

517954

**Registered office**

Unit 31 Craggs Industrial Estate Morven Street, Creswell, Worksop, Nottinghamshire, S80 4AJ

**Chief executive officer**

Jane Howson

**Independent auditors**

PKF Smith Cooper Audit Limited, 2 Lace Market Square, Nottingham, NG1 1PB

**Bankers**

Lloyds Bank Plc, 4 Romulus Court, Leicester, LE19 1WL

**AUTISM EAST MIDLANDS**  
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**Trustees' Report**  
**For the Year Ended 31 March 2021**

The Trustees present their annual report together with the audited financial statements of the group and the company for the 1 April 2020 to 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

## **Objectives and Activities**

### **a. Policies and objectives**

The charity exists to offer support and serve people with an autistic-spectrum disorder and their families and carers in the East Midlands and respond to changes in government policy and campaigns within the charities strategic objectives.

### **b. Strategies for achieving objectives**

#### **Our Vision**

A world which recognises, understands and values people with autism, and where they and their families receive the services and support they need throughout their lives.

#### **Our Mission**

To advocate, provide and develop high-quality services, information and support in partnership with others, for all those whose lives are affected by autism.

To recognise and respond to the needs of the individual, enabling people with autism to live their lives with dignity, choice and independence.

#### **Strategic Priorities**

The strategic priorities of Autism East Midlands are:

#### **Quality**

To ensure the continued improvement of the quality of our services by focusing on the following areas:

- Continuing the improvement of the environments within which we work and provide services to ensure they meet the sensory needs of our beneficiaries.
- All of our environments will be designed to minimise restrictions to individuals and maximise their independence.
- By becoming the employer of choice in our field, enabling us to recruit and train staff aligned with our values and skilled in working with autistic people.
- Ensuring practice in all our services offers purposeful activity enabling individuals we support to maximise their independence in all areas of their lives.
- We will improve our measurement of and focus on person centred services and the delivery of meaningful outcomes for everyone accessing our support.
- We will understand our performance by utilising our quality assurance matrix informed by our review and audit processes.

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**Trustees' Report (continued)**  
**For the Year Ended 31 March 2021**

**Increasing the voice of people with autism**

We will ensure that the 'voice' of autistic people (in whatever form that takes) is at the heart of everything we do. By enabling people to fully participate in all planning and reviews that pertain to them and/or the service that they access.

By supporting autistic people to play a central role in our organisation, as employees, service users, in our performance management and governance.

We will systematically engage with service users in whatever way is most effective for them. We will use this ongoing dialogue to ensure that the decisions we make, both large and small, are shaped by autistic people.

**Evidence Based Support**

We will continue to engage with the wider 'autism community' to ensure that we are engaged with the research agenda.

We will ensure that our delivery and interventions are evidence based – wherever evidence exists.

We will ensure that we keep ourselves informed of innovative practice and adjust our delivery in line with innovation.

We will further develop our digital training and resources and make them available to all staff..

**Maximum Impact**

We will invest in our development of services that support autistic people to access work. We will do so in order to access greater resources, demonstrate models of effective practice and influence the national agenda around employment. We will do so as an organisation and also in partnership with others.

To increase participation of autistic people in paid employment.

We will develop employment and employability services that enable autistic people that are new to the organisation to access support and develop opportunities for existing students and service users, including the development of social enterprises, micro social enterprises and self-employment opportunities.

We will continue to grow the number of people accessing our support both in number and in geographic spread. This will include opening new or satellite services.

We will develop services that target autistic people with whom our contact is currently minimal and who are often isolated and find it difficult to find services that meet their needs. In particular we will develop services that offer social opportunities and advice and guidance for adults without a learning disability.

**Achievements and performance**

**a. Review of activities and key financial performance indicators**

Pandemic Response

This year has been a year like no other. Our primary objective throughout the year has been to continue to offer support while keeping services users, staff and families safe from the coronavirus pandemic. This work continues post year end. The impact of the changes due to coronavirus have been very significant on autistic people who have experienced high levels of anxiety and isolation across the UK.

In the initial stages of the pandemic, we sent home 92 staff who were assessed as being at higher risk from infection. This is nearly one quarter of our workforce.

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**Trustees' Report (continued)**  
**For the Year Ended 31 March 2021**

As we were asked to run our day services remotely, we were able to re deploy some staff from these areas to support our accommodation-based services. We also redeployed staff from other areas of the organisation that had suspended services such as Employment Support and Respite. We are extremely grateful to staff for their flexibility and commitment during this period. We took advantage of the Coronavirus Job Retention Scheme in order to pay staff sent home because of their underlying risk. We topped this up to 100% of salary so that no staff member was at financial loss. The opportunity to access the scheme enabled us to replace money lost from other income sources (such as fundraising).

At the time of product shortages in shops we used our bulk buying capabilities to provide food parcels to services, families and staff. Managers became briefly delivery drivers to ensure safe distribution.

Over time as the risks became better understood staff returned and we periodically maintained furlough for a small number of staff who were identified as being clinically extremely vulnerable, in line with Government assessed risk levels.

Our first priority from March 2020 was to safely maintain our accommodation-based services. For people using these services this is their permanent home. The challenges around accessing PPE were very significant and this became a full-time role for one of the Head Office Team. Another challenge was the ever-changing guidance from Government sources. The Leadership Team went to daily meetings to assess all areas of the situation and be as responsive as possible. Staff in service responded brilliantly with vigilance around cleaning and working in full PPE for long shifts.

#### Adults Services

Despite the challenges, we successfully moved the residents from Whitegates in Worksop to the £2million bespoke accommodation in Retford in August 2020. We are already seeing the massive impact this is having on the quality of life of the people who live in these homes. The new residential homes of South Lodge and Iedale mean that each individual has their own flat within the home with the benefit of communal spaces when they want a bit more company. Both homes offer great outside space.

We increased our Unplanned Care Provision at Ravenshead to 2 beds. This work enables us to support adults in crisis to stay away from more restrictive environments such as hospitals. The average stay is intended to be 12 weeks but during the pandemic was considerably longer. This is critical work and has been an expressed priority for AEM for some time.

Day support was moved to online where possible and where families were in need, we provided some face to face support in primarily empty buildings. Managers and staff maintained contact with families on a regular basis.

We reopened our Day Services as quickly and safely as we could. To accommodate increased numbers in Hamilton we started a 2-shift pattern. In all services there was strict adherence to bubbles and extremely rigorous cleaning regimes. This was not always easy as it meant a significant change in routines. However, it did mean that when people showed any symptoms at all, only a small number of people needed to remain at home.

Our Employment Service was impacted heavily by the pandemic. Despite this we were successful in tendering to work in partnership and now have ESF funding that sits along other funding streams. The post pandemic focus will be on ensuring that we re-engage job seekers that have been less visible during Covid19.

#### Children's Services

Sutherland House School remained open all year for children who needed to continue with a face to face education, either due to vulnerability or because of being the child of a key worker. Other students were provided with an online education. Staff learned how to use new technology very quickly and there were some very creative and engaging lessons delivered. The school remained open during Easter and half term holidays to enable the children of key workers to remain on site.

Once we reopened fully referrals remained strong in school and during this period, we welcomed a number of new pupils as well as supporting the transitions of those returning students. As in adults' services, the school implemented bubbles and strict cleaning regimes. The new ways of working were very challenging for some of

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**Trustees' Report (continued)**  
**For the Year Ended 31 March 2021**

our students. The ongoing need to isolate, after contact with someone showing symptoms, had a significant impact on attendance for both staff and pupils. Staff offered in depth support to the small number of students who were very anxious about returning.

We continued our search for a building suitable to be a satellite school in the Derby area. This will be a very exciting 2021 project.

Our Family Support Hubs and our children's activities in Northampton developed a flexible model involving sessions on zoom. In between lockdowns we did lots of activities outdoors. Activities included everything from baking and woodwork to online gaming.

We recruited a new team at the Elizabeth Newson Centre this year. Dr Kate Arron and Dr Mark Hudson have rigorously reviewed both assessment methodology and processes and have ENC working flexibly to meet families' needs.

**b. Investment policy and performance**

The Memorandum and Articles of Association give the Trustees unrestricted powers of investment. Trustees have reviewed the investment policy this year. Our primary investments are in the ongoing development of new services so that we can support more people and in existing services in order to improve the quality of our offer.

We will maximise the return on any cash held in accounts by reviewing the best available interest rates.

**c. Factors relevant to achieve objectives**

Autism East Midlands aims to increase its support for people whose lives are affected by autism, whether this is for carers or people receiving direct support. We continue to engage with local employers and companies by providing training and awareness of autism to their staff.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**b. Financial risk management objectives and policies**

Autism East Midlands has sought to manage its financial risks through regular monitoring of its income streams and also seeking a wide range of savings.

**c. Principal risks and uncertainties**

While the CJRS and other financial support, such as infection control grants and coronavirus recovery grant from the National Lottery mean that we have seen a financially buoyant year, 2021 to 2022 is looking much harder. This is because the real losses of income will impact in the coming year as Day Services struggle to return to pre pandemic numbers.

The recruitment and retention of sufficient staff remains a critical factor for AEM as well as other social care providers. The post Brexit national shortage of staff means that there may be upward pressure on wages for us to be able to compete. Social Care needs the much-heralded long term funding solution promised by the current Government now more than ever.

These annual accounts show the pension deficit as a result of participation in the Local Government Pension

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**Trustees' Report (continued)**  
**For the Year Ended 31 March 2021**

Scheme. This is an £16.5m deficit as at 31 March 2021 following an estimated actuarial revaluation. The scheme was closed to new participants from April 2013 to limit the future liability. The way the scheme is funded changed in April 2014, and Autism East Midlands is now paying £115k per annum to contribute towards reducing the deficit.

**d. Deficit**

A deficit of £4,045,688 (2020: £118,717) has been achieved in the year. This includes a decrease in restricted funds of £18,739 (2020: £83,127 reduction).

**e. Principal funding**

The charity derives the majority of its income from the provision of services, together with grants and donations received for particular projects.

Autism East Midlands receives over 90% of its funding from government funded bodies. This includes Local Authorities, Health Authorities and the Education Funding Agency.

**f. Material investments policy**

The Memorandum and Articles of Association give the Trustees unrestricted powers of investment. The charity's current investment strategy is to deposit funds in short and medium term interest bearing accounts with UK banks.

**Structure, governance and management**

**a. Constitution**

The company and the group is registered as a charitable company limited by guarantee, its charity number is 517954. It was established under a Memorandum of Association which sets out the objects and powers of the charity and is governed under its Articles of Association. The Board of Trustees (previously the Council of Management) are the Trustees for the purposes of charity law and the directors for the purposes of company law.

The principal object of the company and the group is to provide services to people with an autistic-spectrum disorder and their families and carers in the East Midlands.

**b. Method of appointment or election of Trustees**

The management of the company and the group is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

**c. Policies adopted for the induction and training of Trustees**

Through the Trustees' work within the Board Committee meetings and through their involvement with family members, Trustees are already familiar with the practical work of the charity. New Trustees are given a comprehensive induction pack and training sessions to familiarise themselves with the charity and the context in which it operates. This training covers issues such as the responsibilities of the Trustees, the main documents which set out the operational framework of the charity, the current financial position and reserves of the charity and any future plans and objectives. They are also given a range of informative literature detailing the services on offer. All Trustees are encouraged to visit the school and adult care centres on a regular basis and to take part in other organised activities.



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**Trustees' Report (continued)**  
**For the Year Ended 31 March 2021**

**d. Pay policy for senior staff**

The key management personnel of the charity are identified in Note 27 of the accounts and are responsible for directing, controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and therefore none received remuneration in the year. Details of directors' expenses are disclosed in Note 10 of the accounts and related party transactions in Note 27.

The pay of senior staff is reviewed annually and normally increased in line with other staff. The directors benchmark against pay levels in other charities of similar size. The remuneration benchmark is the midpoint of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the past a market addition may also be paid in order to attract and retain high-calibre personnel, with the pay maximum no greater than the highest benchmarked salary for a comparable role.

**e. Organisational structure and decision making**

During the year under review the Trustees delegated the day to day running of the charity to the Executive Management Team.

The Board of Trustees delegates some areas of decision making to the following Committees:

- Sutherland House School Governing Body
- Audit and Finance Sub Committee

The Charity wholly owns two trading subsidiaries, Sutherland House (Trading) Limited and NORSACA (Trading) Limited which donate all their profits to the charity. The principal activity of Sutherland House (Trading) Limited is the provision of education services for children with autism or related conditions. NORSACA (Trading) Limited provides a range of residential and non-residential care facilities for people with autism or related conditions.

**f. Risk management**

The Trustees have assessed the major risks to which the company and the group is exposed, in particular those related to the operations and finances of the company and the group, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Risks are reviewed annually, and measures put in place to mitigate those of a higher grading.

**Plans for future periods**

**a. Future developments**

Northampton

We have successfully tendered to be the care provider of a new 8 bedded supported living development in Northampton. This provides an opportunity to work in partnership with the Local Authority, CCG and Housing Association. This will be our first Adults service in Northamptonshire and is due to be completed April 2021.

Whitegates

The former residential home in Worksop will be redeveloped in the coming year in order to expand our capacity for Respite Services and Unplanned Care.

Satellite School

We will continue with our efforts to develop a satellite school to meet the demand for places from Derby/ Derbyshire.

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**For the Year Ended 31 March 2021**

**Information on fundraising practices**

We have a small internal fundraising team that organise community events to raise awareness of autism in general and of the charity. In addition, the team make applications for grants and restricted funding. Although income from fundraising itself is less than 3% of the charity's revenue we are committed to ensuring we meet the standards of the Code of Fundraising Practice issued by the Fundraising Regulator, and to that end we are registered with the Regulator. In the financial year, we did not receive any complaints about fundraising activities. Our fundraising activities do not include the direct canvassing of any individuals.

**Members' liability**

The Members of the company and the group guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

**Employee involvement and employment of the disabled**

Autism East Midlands recognises the GMB Union. Employees have been consulted on issues of concern to them staff meetings and have been kept informed on specific matters directly by management. We issued daily briefings at the height of the pandemic. The company and the group offer exit interviews for all staff leaving the organisation and has adopted a procedure of upward feedback for senior management and the Trustees.

The company and the group has implemented a number of detailed policies in relation to all aspects of personnel matters including:

- Equal Opportunities Policy
- Volunteers' Policy
- Health & Safety Policy

In accordance with the company and the group's Equal Opportunities Policy, the company and the group has long established fair employment practices in the recruitment, selection, retention and training of disabled staff. AEM prioritises the employment of autistic people as they are under-represented in the workforce.

Full details of these policies are available from the company and the group's offices.

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**Trustees' Report (continued)**  
**For the Year Ended 31 March 2021**

**Trustees' responsibilities statement**

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

Company law requires the Trustees to prepare financial statements for each financial year. 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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

**Auditors**

The auditors, PKF Smith Cooper Audit Limited, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

This report was approved by the Trustees, on *16 Dec 2021* and signed on their behalf by:

  
G J Smith, Chair

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**Independent Auditors' Report to the Members of Autism East Midlands**

**Opinion**

We have audited the financial statements of Autism East Midlands (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 March 2021 set out on pages 14 to 39. 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 group's and of the parent charitable company's affairs as at 31 March 2021 and of the group's 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 and the Charities Act 2011.

**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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' 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.

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**Independent Auditors' Report to the Members of Autism East Midlands**

**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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- 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 our 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 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:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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 Group 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 group's and the parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

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**Independent Auditors' Report to the Members of Autism East Midlands**

**Auditors' 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 Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. Based on our understanding of the charitable company and industry, we identify the key laws and regulations affecting the charitable company. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We identified that the principal risk of fraud or non-compliance with laws and regulations related to:

- Management bias in respect of accounting estimates and judgements made;
- Management override of control;
- Posting of unusual journals or transactions

We focussed on those areas that could give rise to a material misstatement in the charitable company's financial statements. Our procedures included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims, including instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of those charged with governance where available;
- Reviewing legal expenditure in the year to identify instances of non-compliance with laws and regulations and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias. In particular; defined benefit pension liabilities.

It is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Auditors' 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, and to the charitable company's Trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 Auditors' Report and for no

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**Independent Auditors' Report to the Members of Autism East Midlands**

other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

*PKF Smith Cooper Audit Limited*

Sarah Flear (Senior Statutory Auditor)

for and on behalf of

**PKF Smith Cooper Audit Limited**

Chartered Accountants & Statutory Auditors

2 Lace Market Square

Nottingham

NG1 1PB

Date: 16/12/21

PKF Smith Cooper Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

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**Consolidated Statement of Financial Activities incorporating Income and Expenditure Account**  
**For the Year Ended 31 March 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	2	341,428	134,644	476,072	267,658
Charitable activities	5	2,114,979	-	2,114,979	2,385,928
Charitable activities - subsidiary undertakings	3	9,832,935	-	9,832,935	9,323,767
Investments	4	104	-	104	478
Other income	6	186,883	-	186,883	66,629
<b>Total income</b>		<b>12,476,329</b>	<b>134,644</b>	<b>12,610,973</b>	<b>12,044,460</b>
<b>Expenditure on:</b>					
Charitable activities - subsidiary undertakings	3	8,686,321	-	8,686,321	8,330,774
Charitable activities	7	3,007,957	147,383	3,155,340	3,155,969
<b>Total expenditure</b>		<b>11,694,278</b>	<b>147,383</b>	<b>11,841,661</b>	<b>11,486,743</b>
<b>Net income / (expenditure) before transfers</b>		<b>782,051</b>	<b>(12,739)</b>	<b>769,312</b>	<b>557,717</b>
Transfers between Funds	20	6,000	(6,000)	-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>788,051</b>	<b>(18,739)</b>	<b>769,312</b>	<b>557,717</b>
Actuarial losses on defined benefit pension schemes	25	(4,815,000)	-	(4,815,000)	(439,000)
<b>Net movement in funds</b>		<b>(4,026,949)</b>	<b>(18,739)</b>	<b>(4,045,688)</b>	<b>118,717</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		(4,256,737)	128,403	(4,128,334)	(4,247,051)
<b>Total funds carried forward</b>		<b>(8,283,686)</b>	<b>109,664</b>	<b>(8,174,022)</b>	<b>(4,128,334)</b>

The notes on pages 18 to 39 form part of these financial statements.



**AUTISM EAST MIDLANDS**  
**(A Company Limited by Guarantee)**  
**Registered number: 02053860**

**Consolidated Balance Sheet**  
**As at 31 March 2021**

	Note	£	2021 £	2020 £
<b>Fixed assets</b>				
Tangible assets	14		6,676,529	6,887,485
<b>Current assets</b>				
Debtors	17	521,569	1,098,191	
Cash at bank and in hand	23	4,482,266	3,032,872	
		<u>5,003,835</u>	<u>4,131,063</u>	
<b>Creditors: amounts falling due within one year</b>	18	<b>(1,606,602)</b>	<b>(1,527,952)</b>	
<b>Net current assets</b>			<u>3,397,233</u>	<u>2,603,111</u>
<b>Total assets less current liabilities</b>			<u>10,073,762</u>	<u>9,490,596</u>
<b>Creditors: amounts falling due after more than one year</b>	19	<b>(1,779,784)</b>	<b>(2,243,930)</b>	
<b>Net assets excluding pension scheme liabilities</b>			<u>8,293,978</u>	<u>7,246,666</u>
Defined benefit pension scheme liability	25	(16,468,000)	(11,375,000)	
<b>Net liabilities including pension scheme liabilities</b>			<u>(8,174,022)</u>	<u>(4,128,334)</u>
<b>Charity Funds</b>				
Restricted funds	20		109,664	128,403
Unrestricted funds:				
Unrestricted funds excluding pension liability		8,184,314	7,118,263	
Pension reserve		(16,468,000)	(11,375,000)	
Total unrestricted funds			<u>(8,283,686)</u>	<u>(4,256,737)</u>
<b>Total deficit</b>			<u>(8,174,022)</u>	<u>(4,128,334)</u>

The financial statements were approved and authorised for issue by the Trustees on 16 December 2021 and signed on their behalf, by:

  
**G J Smith, Chair**

The notes on pages 18 to 39 form part of these financial statements.

**AUTISM EAST MIDLANDS**  
**(A Company Limited by Guarantee)**  
**Registered number: 02053860**

**Company Balance Sheet**  
**As at 31 March 2021**

			2021		2020
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		6,676,529		6,887,485
Investments	15		6		6
			6,676,535		6,887,491
<b>Current assets</b>					
Debtors	17	3,753,725		3,346,570	
Cash at bank	23	1,074,725		676,180	
		4,828,450		4,022,750	
<b>Creditors: amounts falling due within one year</b>	18	(1,431,271)		(1,419,694)	
<b>Net current assets</b>			3,397,179		2,603,056
<b>Total assets less current liabilities</b>			10,073,714		9,490,547
<b>Creditors: amounts falling due after more than one year</b>	19		(1,779,784)		(2,243,930)
<b>Net assets excluding pension scheme liabilities</b>			8,293,930		7,246,617
Defined benefit pension scheme liability	25	(16,468,000)		(11,375,000)	
<b>Net liabilities including pension scheme liabilities</b>			(8,174,070)		(4,128,383)
<b>Charity Funds</b>					
Restricted funds			109,664		128,403
Unrestricted funds:					
Unrestricted funds excluding pension liability		8,184,266		7,118,214	
Pension reserve		(16,468,000)		(11,375,000)	
Total unrestricted funds			(8,283,734)		(4,256,786)
<b>Total deficit</b>			(8,174,070)		(4,128,383)

The financial statements were approved and authorised for issue by the Trustees on 16 December 2021 and signed on their behalf, by:

  
**G J Smith, Chair**

The notes on pages 18 to 39 form part of these financial statements.

**AUTISM EAST MIDLANDS**  
**(A Company Limited by Guarantee)**

**Consolidated Statement of Cash Flows**  
**For the Year Ended 31 March 2021**

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	22	<u>1,720,799</u>	<u>1,663,323</u>
<b>Cash flows from investing activities:</b>			
Proceeds from the sale of tangible fixed assets		2,885	800
Purchase of tangible fixed assets		<u>(274,290)</u>	<u>(1,463,500)</u>
<b>Net cash used in investing activities</b>		<u>(271,405)</u>	<u>(1,462,700)</u>
<b>Change in cash and cash equivalents in the year</b>		<b>1,449,394</b>	<b>200,623</b>
Cash and cash equivalents brought forward		<u>3,032,872</u>	<u>2,832,249</u>
<b>Cash and cash equivalents carried forward</b>	23	<u><u>4,482,266</u></u>	<u><u>3,032,872</u></u>

The notes on pages 18 to 39 form part of these financial statements.

**AUTISM EAST MIDLANDS**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**1. Accounting Policies**

**1.1 Basis of preparation of financial statements**

Autism East Midlands is a private company limited by guarantee and incorporated in England within the United Kingdom. The address of the registered office is given in the company information of these financial statements. The company's registration number is 2053860.

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.

The directors note that events surrounding the Covid-19 pandemic have introduced additional risks for many companies. The directors remain confident that the company is well placed to mitigate any additional risks arising and that Covid-19 will not adversely affect the ongoing viability of the company.

Autism East Midlands 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.

The financial statements are presented in sterling, which is the functional currency of the company.

The significant accounting policies have been applied in the preparation of these financial statements are set out below.

**1.2 Basis of consolidation**

The financial statements consolidate the accounts of Autism East Midlands and all of its subsidiary undertakings ('subsidiaries').

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and Expenditure Account.

For the year ended 31 March 2021 the company generated a surplus of £313,165 (2020: £557,717).

**1.3 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**AUTISM EAST MIDLANDS**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**1. Accounting Policies (continued)**

**1.4 Fund accounting**

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**1.5 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**1.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**AUTISM EAST MIDLANDS**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**1. Accounting Policies (continued)**

**1.7 Expenditure**

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is categorised under the following headings:

- Costs of raising funds
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

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

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to the costs of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

**1.8 Tangible fixed assets and depreciation**

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% Straight Line
Freehold refurbishment	-	5%-33% Straight Line
Vehicles & equipment	-	25%-35% Straight Line
Leasehold improvements	-	Over the shorter of the period of the lease or the useful economic life

Costs of repairs and maintenance to property together with the expenditure incurred bringing the buildings up to fire safety regulation are written off in the period to which expenditure is incurred.

The company continually replaces and updates existing equipment. The majority of this expenditure is on small items costing less than £3,000 and no detailed register, other than for IT equipment, of these is kept. All items costing under £3,000 are written off to repairs and maintenance in the period in which the expenditure is incurred.

**AUTISM EAST MIDLANDS**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**1. Accounting Policies (continued)**

**1.9 Investments**

Investments in subsidiaries are valued at cost less provision for impairment.

**1.10 Operating leases**

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

**1.11 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1993 to the extent that these are applied to its charitable objects.

**1.12 Debtors**

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

**1.13 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.14 Creditors and provisions**

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

**1.15 Government grants**

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance-related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

**1.16 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**AUTISM EAST MIDLANDS**  
(A Company Limited by Guarantee)

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**1. Accounting Policies (continued)**

**1.17 Pensions**

Retirement benefits to some employees of the Trust are provided by the Local Government Pension Scheme (LGPS). The company is an admitted body of the LGPS, admitted by Nottinghamshire County Council.

The LGPS is a defined benefit funded scheme and the assets are held separately from those of the Company in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and gains and losses on the settlements and curtailments. They are included as part of staff costs. Past service costs are recognised immediately in the Statement of Financial Activities if the benefits have vested. If the benefits have not vested immediately, the costs are recognised over the period vesting occurs. The expected return on assets and the interest cost are shown as a net finance amount of other finance costs or credits adjacent to interest. Actuarial gains and losses are recognised immediately in other gains and losses.

The pension charge for the defined benefit pension scheme is based on a full actuarial valuation dated 31 March 2021.

**1.18 Irrecoverable VAT**

The charity is registered for VAT, however due to the mixed nature of the supplies it makes, it has irrecoverable VAT arising due to partial exemption which is included in resources expended.

**1.19 Provisions**

Provisions are recognised when the Group has a present obligation that arises as a consequence of a past event; it is probable that an outflow of resources will be required to settle that obligation and the obligation can be reliably estimated. The provisions are measured as the estimated expenditure that will be required to settle such obligations as at the statement of financial position date. Discounting to present value is employed in the estimation process when the effect of the time value of money is material.

**2. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Donations	<b>341,428</b>	<b>134,644</b>	<b>476,072</b>	<i>267,658</i>
<i>Total 2020</i>	<b>114,952</b>	<b>152,706</b>	<b>267,658</b>	



**AUTISM EAST MIDLANDS**  
(A Company Limited by Guarantee)

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**3. Charitable activities - Income from subsidiary undertakings**

The wholly owned subsidiaries, Norsaca (Trading) Limited and Sutherland House (Trading) Limited, are incorporated in the UK and pay all of their taxable profits to the charity by gift aid. Sutherland House (Trading) Limited provides education services for children with autism or a related condition. Norsaca (Trading) Limited provides residential and day care services for adults with autism or a related condition. The charity owns 100% of the ordinary share capital of the subsidiary companies. A summary of the results pre-distribution to the charity is shown below. The amount of gift aid from Sutherland House (Trading) Limited was £637,688 (2020 - £438,027). The amount of gift aid from Norsaca (Trading) Limited was £508,926, (2020 - £554,966).

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income</b>				
Sutherland House (Trading) Limited - income	4,153,604	-	4,153,604	3,488,461
Norsaca (Trading) Limited - income	5,679,331	-	5,679,331	5,835,306
	<u>9,832,935</u>	<u>-</u>	<u>9,832,935</u>	<u>9,323,767</u>
<b>Expenses</b>				
Sutherland House (Trading) Limited - expenses	3,515,916	-	3,515,916	3,050,434
Norsaca (Trading) Limited - expenses	5,170,405	-	5,170,405	5,280,340
	<u>8,686,321</u>	<u>-</u>	<u>8,686,321</u>	<u>8,330,774</u>
Net income from subsidiary undertakings	<u>1,146,614</u>	<u>-</u>	<u>1,146,614</u>	<u>992,993</u>

	2021 £	2020 £
<b>Current assets of the subsidiaries were:</b>		
Sutherland House (Trading) Limited	3,029,599	2,120,176
Norsaca (Trading) Limited	537,104	1,124,817
<b>Current liabilities of the subsidiaries were:</b>		
Sutherland House (Trading) Limited	(3,029,548)	(2,120,125)
Norsaca (Trading) Limited	(537,101)	(1,124,814)
Total	<u>54</u>	<u>54</u>

**AUTISM EAST MIDLANDS**  
(A Company Limited by Guarantee)

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**4. Investment income**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest	104	-	104	478
<i>Total 2020</i>	478	-	478	

**5. Income from charitable activities**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Provision of services	2,114,979	-	2,114,979	2,385,928
<i>Total 2020</i>	2,385,928	-	2,385,928	

**6. Other incoming resources**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Other income	36,883	-	36,883	66,629
Subtotal	36,883	-	36,883	66,629
Coronavirus Job Retention Scheme	150,000	-	150,000	-
	186,883	-	186,883	66,629
<i>Total 2020</i>	66,629	-	66,629	

**AUTISM EAST MIDLANDS**  
(A Company Limited by Guarantee)

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Provision of services	2,915,786	147,383	3,063,169	3,046,481
Fundraising	92,171	-	92,171	109,488
	<u>3,007,957</u>	<u>147,383</u>	<u>3,155,340</u>	<u>3,155,969</u>
<i>Total 2020</i>	<u>3,092,390</u>	<u>63,579</u>	<u>3,155,969</u>	

**Summary by expenditure type**

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £	Total 2020 £
Provision of services	8,695,351	485,246	(6,117,428)	3,063,169	3,046,481
Fundraising	86,147	-	6,024	92,171	109,488
	<u>8,781,498</u>	<u>485,246</u>	<u>(6,111,404)</u>	<u>3,155,340</u>	<u>3,155,969</u>

**8. Charitable activity expenditure**

	Provision of services £	Fundraising £	Total 2021 £	Total 2020 £
Pension interest and admin charges	271,000	-	271,000	260,000
Recruitment and training	41,320	-	41,320	46,840
Premises and equipment	736,893	-	736,893	566,216
Direct costs	540,288	6,024	546,312	808,462
Travel and transport	215,289	-	215,289	317,810
Legal and professional	123,330	-	123,330	111,313
Other costs	581,809	-	581,809	430,085
Bank loans and overdraft	71,036	-	71,036	95,705
Bad debt	45,360	-	45,360	14,051
Costs recharged to subsidiaries	(8,764,543)	-	(8,764,543)	(8,328,693)
(Profit)/loss on disposal of fixed assets	(2,885)	-	(2,885)	(800)
Governance costs	23,577	-	23,577	22,009
Wages and salaries	7,440,509	76,382	7,516,891	7,236,655
National insurance	583,796	7,331	591,127	565,171
Pension cost	671,046	2,434	673,480	648,483
Depreciation	485,344	-	485,344	362,662
<b>Total</b>	<u>3,063,169</u>	<u>92,171</u>	<u>3,155,340</u>	<u>3,155,969</u>

Support costs have not been separately allocated and disclosed as the Directors believe they are immaterial to the financial statements.

**AUTISM EAST MIDLANDS**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**9. Analysis of governance costs**

	2021	2020
	£	£
Legal and professional fees	23,577	22,009
	<u>23,577</u>	<u>22,009</u>

**10. Net income/(expenditure)**

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets:		
- owned by the charitable group	485,246	368,662
(Profit)/loss on disposal of assets	(2,885)	(800)
Operating lease rentals	145,581	150,660
	<u>145,581</u>	<u>150,660</u>

During the year, no Trustees received any remuneration (2020 - £NIL).

During the year, no Trustees received any benefits in kind (2020 - £NIL).

During the year, 1 Trustee received reimbursement of expenses totalling £70 (2020 - £Nil).

**11. Auditors' remuneration**

	2021	2020
	£	£
Fees payable to the company's auditor for the audit of the company's annual accounts	17,500	17,150
Fees payable to the company's auditor in respect of:		
Taxation compliance services	1,025	1,000
	<u>1,025</u>	<u>1,000</u>

**AUTISM EAST MIDLANDS**  
(A Company Limited by Guarantee)

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**12. Staff costs**

Staff costs were as follows:

	<b>2021</b>	<b>2020</b>
	£	£
Wages and salaries	7,516,891	7,236,655
Social security costs	591,127	565,171
Other pension costs (Note 25)	673,480	648,483
	<u>8,781,498</u>	<u>8,450,309</u>

The average number of persons employed by the company during the year was as follows:

	<b>2021</b>	<b>2020</b>
	No.	No.
Teaching staff	92	92
Care staff	281	298
Management and administration	38	38
	<u>411</u>	<u>428</u>

The number of higher paid employees was:

	<b>2021</b>	<b>2020</b>
	No.	No.
In the band £60,001 - £70,000	1	2
In the band £70,001 - £80,000	1	1
In the band £80,001 - £90,000	1	0
In the band £100,001 - £200,000	1	1

**13. Other finance income**

	<b>2021</b>	<b>2020</b>
	£	£
Interest on pension scheme liabilities	<u>(264,000)</u>	<u>(252,000)</u>

**AUTISM EAST MIDLANDS**  
(A Company Limited by Guarantee)

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**14. Tangible fixed assets**

<b>Group and Company</b>	<b>Freehold property and refurbs £</b>	<b>Vehicles &amp; equipment £</b>	<b>Leasehold improvements £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2020	8,671,649	703,755	257,448	9,632,852
Additions	100,680	173,610	-	274,290
Disposals	-	(30,750)	-	(30,750)
At 31 March 2021	<u>8,772,329</u>	<u>846,615</u>	<u>257,448</u>	<u>9,876,392</u>
<b>Depreciation</b>				
At 1 April 2020	2,034,000	453,919	257,448	2,745,367
Charge for the year	362,886	122,360	-	485,246
On disposals	-	(30,750)	-	(30,750)
At 31 March 2021	<u>2,396,886</u>	<u>545,529</u>	<u>257,448</u>	<u>3,199,863</u>
<b>Net book value</b>				
At 31 March 2021	<u>6,375,443</u>	<u>301,086</u>	<u>-</u>	<u>6,676,529</u>
At 31 March 2020	<u>6,637,649</u>	<u>249,836</u>	<u>-</u>	<u>6,887,485</u>

**AUTISM EAST MIDLANDS**  
(A Company Limited by Guarantee)

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**15. Fixed asset investments**

<b>Company</b>	<b>Shares in group undertakings</b>
<b>Cost</b>	<b>£</b>
At 1 April 2020 and 31 March 2021	<b>6</b>

**16. Principal subsidiaries**

**Norsaca (Trading) Limited**

Subsidiary name	Norsaca (Trading) Limited
Company registration number	08056114
Basis of control	Equity - share capital
Equity shareholding %	100%
Total assets as at 31 March 2021	£ 537,104
Total liabilities as at 31 March 2021	£ (537,101)
Total equity as at 31 March 2021	£ 3
Turnover for the year ended 31 March 2021	£ 5,679,331
Expenditure for the year ended 31 March 2021	£ 5,170,405
Profit for the year ended 31 March 2021	£ 508,926

**Sutherland House (Trading) Limited**

Subsidiary name	Sutherland House (Trading) Limited
Company registration number	03381476
Basis of control	Equity - share capital
Equity shareholding %	100%
Total assets as at 31 March 2021	£ 3,029,599
Total liabilities as at 31 March 2021	£ (3,029,548)
Total equity as at 31 March 2021	£ 51
Turnover for the year ended 31 March 2021	£ 4,153,604
Expenditure for the year ended 31 March 2021	£ 3,515,916
Profit for the year ended 31 March 2021	£ 637,688

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**17. Debtors**

	<u>Group</u>		<u>Company</u>	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	420,020	1,014,607	128,564	153,553
Amounts owed by group undertakings	-	-	3,523,612	3,136,681
Other debtors	10,080	10,850	10,080	10,850
Prepayments and accrued income	91,469	72,734	91,469	45,486
	<u>521,569</u>	<u>1,098,191</u>	<u>3,753,725</u>	<u>3,346,570</u>

**18. Creditors: Amounts falling due within one year**

	<u>Group</u>		<u>Company</u>	
	2021	2020	2021	2020
	£	£	£	£
Bank loans and overdrafts	134,561	153,353	134,561	153,353
Trade creditors	279,567	282,073	279,567	282,073
Other taxation and social security	577,128	605,187	577,128	605,187
Other creditors	282,627	217,875	123,076	109,617
Accruals and deferred income	332,719	269,464	316,939	269,464
	<u>1,606,602</u>	<u>1,527,952</u>	<u>1,431,271</u>	<u>1,419,694</u>

	<u>Group</u>		<u>Company</u>	
	2021	2020	2021	2020
<b>Deferred income</b>				
Deferred income brought forward	-	1,083	-	1,083
Amounts released from previous years	-	(1,083)	-	(1,083)
Deferred income carried forward	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



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**19. Creditors: Amounts falling due after more than one year**

	<b>Group</b>		<b>Company</b>	
	2021 £	2020 £	2021 £	2020 £
Bank loans	1,779,784	2,243,930	1,779,784	2,243,930

Included within the above are amounts falling due as follows:

	<b>Group</b>		<b>Company</b>	
	2021 £	2020 £	2021 £	2020 £
<b>Between one and two years</b>				
Bank loans	138,275	162,068	138,275	162,068
<b>Between two and five years</b>				
Bank loans	439,354	517,778	439,354	517,778
<b>Over five years</b>				
Bank loans	1,202,155	1,564,084	1,202,155	1,564,084

Creditors include amounts not wholly repayable within 5 years as follows:

	<b>Group</b>		<b>Company</b>	
	2021 £	2020 £	2021 £	2020 £
Repayable by instalments	1,202,155	1,564,084	1,202,155	1,564,084

Bank loans and mortgages are secured on the charity's freehold properties. The interest rates on the loans are 2.83% and 3.1% and repayments are repayable monthly.

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**For the Year Ended 31 March 2021**

**20. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>						
General Fund	7,118,215	2,643,394	(2,729,957)	1,152,614	-	8,184,266
Reserves - subsidiaries	48	9,832,935	(8,686,321)	(1,146,614)	-	48
Pension reserve	(11,375,000)	-	(278,000)	-	(4,815,000)	(16,468,000)
	<u>(4,256,737)</u>	<u>12,476,329</u>	<u>(11,694,278)</u>	<u>6,000</u>	<u>(4,815,000)</u>	<u>(8,283,686)</u>
<b>Restricted funds</b>						
Parenting Fund	7,698	-	-	-	-	7,698
Jones Trust	29,498	-	-	(6,000)	-	23,498
Wilson Foundation	16,000	-	-	-	-	16,000
Lottery - Autism Family						
Support Hubs	40,172	87,999	(73,086)	-	-	55,085
Children in Need	26,645	6,993	(29,150)	-	-	4,488
Building Better						
Opportunities	8,390	16,902	(22,397)	-	-	2,895
Children in Need 2	-	2,750	(2,750)	-	-	-
Nottingham Community						
Foundation	-	10,000	(10,000)	-	-	-
Hobson Charity	-	10,000	(10,000)	-	-	-
	<u>128,403</u>	<u>134,644</u>	<u>(147,383)</u>	<u>(6,000)</u>	<u>-</u>	<u>109,664</u>
<b>Total of funds</b>	<u><u>(4,128,334)</u></u>	<u><u>12,610,973</u></u>	<u><u>(11,841,661)</u></u>	<u><u>-</u></u>	<u><u>(4,815,000)</u></u>	<u><u>(8,174,022)</u></u>

Parenting Fund represents a donation received to fund a program to assist and support the parents of autistic children and adults.

The Lottery - Autism Family Support Hubs - fund represents a three year project facilitating the setting up of family support groups in the East Midlands.

Wilson Foundation – this fund provides trips in the Community to all young people irrespective of support needs.

Building Better Opportunities – this fund allows us to support adults to make progress towards employment, training or volunteering.

Jones Trust - The Jones Trust made a contribution towards the capital cost of creating and equipping a science laboratory in our school. This donation has been fully spent but the income is being released to the Statement of Financial Activities in line with the depreciation charged on the assets acquired.

Children in Need - Funding received from BBC Children in Need substantially contributes towards the running of the 'Out and About' programme in Northampton - a community based programme helping autistic children reduce isolation, build confidence and develop social and life skills through recreational and leisure activities,

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**20. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£	£	£
Designated Funds	421,374	-	-	(421,374)	-	-
<b>General funds</b>						
General Fund	5,966,251	2,567,987	(2,836,390)	1,420,367	-	7,118,215
Reserves - subsidiaries	48	9,323,767	(8,330,774)	(992,993)	-	48
Pension reserve	(10,680,000)	-	(256,000)	-	(439,000)	(11,375,000)
	<u>(4,713,701)</u>	<u>11,891,754</u>	<u>(11,423,164)</u>	<u>427,374</u>	<u>(439,000)</u>	<u>(4,256,737)</u>
<b>Restricted funds</b>						
Parenting Fund	7,878	-	(180)	-	-	7,698
Jones Trust	35,498	-	-	(6,000)	-	29,498
Sherwood Centre	1,900	-	(1,900)	-	-	-
Wilson Foundation	-	20,000	(4,000)	-	-	16,000
Lottery - Autism Family	-	-	-	-	-	-
Support Hubs	-	88,286	(48,114)	-	-	40,172
Children in Need	-	27,972	(1,327)	-	-	26,645
Building Better	-	-	-	-	-	-
Opportunities	-	16,448	(8,058)	-	-	8,390
	<u>45,276</u>	<u>152,706</u>	<u>(63,579)</u>	<u>(6,000)</u>	<u>-</u>	<u>128,403</u>
<b>Total of funds</b>	<u>(4,247,051)</u>	<u>12,044,460</u>	<u>(11,486,743)</u>	<u>-</u>	<u>(439,000)</u>	<u>(4,128,334)</u>

**Summary of funds - current year**

	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2021</i>
	£	£	£	£	£	£
General funds	(4,256,737)	12,476,329	(11,694,278)	6,000	(4,815,000)	(8,283,686)
	<u>(4,256,737)</u>	<u>12,476,329</u>	<u>(11,694,278)</u>	<u>6,000</u>	<u>(4,815,000)</u>	<u>(8,283,686)</u>
Restricted funds	128,403	134,644	(147,383)	(6,000)	-	109,664
	<u>(4,128,334)</u>	<u>12,610,973</u>	<u>(11,841,661)</u>	<u>-</u>	<u>(4,815,000)</u>	<u>(8,174,022)</u>

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**20. Statement of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£	£	£
Designated funds	421,374	-	-	(421,374)	-	-
General funds	(4,713,701)	11,891,754	(11,423,164)	427,374	(439,000)	(4,256,737)
	<u>(4,292,327)</u>	<u>11,891,754</u>	<u>(11,423,164)</u>	<u>6,000</u>	<u>(439,000)</u>	<u>(4,256,737)</u>
Restricted funds	45,276	152,706	(63,579)	(6,000)	-	128,403
	<u>(4,247,051)</u>	<u>12,044,460</u>	<u>(11,486,743)</u>	<u>-</u>	<u>(439,000)</u>	<u>(4,128,334)</u>

**21. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021</b>	<b>Restricted funds 2021</b>	<b>Total funds 2021</b>
	£	£	£
Tangible fixed assets	6,653,031	23,498	6,676,529
Current assets	4,917,669	86,166	5,003,835
Creditors due within one year	(1,606,602)	-	(1,606,602)
Creditors due in more than one year	(1,779,784)	-	(1,779,784)
Provisions for liabilities and charges	(16,468,000)	-	(16,468,000)
	<u>(8,283,686)</u>	<u>109,664</u>	<u>(8,174,022)</u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2020</i>	<i>Restricted funds 2020</i>	<i>Total funds 2020</i>
	£	£	£
Tangible fixed assets	6,857,988	29,498	6,887,486
Current assets	4,032,157	98,905	4,131,062
Creditors due within one year	(1,527,952)	-	(1,527,952)
Creditors due in more than one year	(2,243,930)	-	(2,243,930)
Provisions for liabilities and charges	(11,375,000)	-	(11,375,000)
	<u>(4,256,737)</u>	<u>128,403</u>	<u>(4,128,335)</u>

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

	<b>Group</b>	
	<b>2021</b>	<b>2020</b>
	£	£
Net income for the year (as per Statement of Financial Activities)	<b>769,312</b>	557,717
<b>Adjustment for:</b>		
Depreciation charges	<b>485,246</b>	368,663
Profit on the sale of fixed assets	<b>(2,885)</b>	(800)
Decrease/(increase) in debtors	<b>576,622</b>	(253,438)
(Decrease)/increase in creditors	<b>(385,496)</b>	735,181
FRS102 pension adjustments	<b>278,000</b>	256,000
<b>Net cash provided by operating activities</b>	<b>1,720,799</b>	1,663,323

**23. Analysis of cash and cash equivalents**

	<b>Group</b>		<b>Company</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Cash in hand	<b>4,482,266</b>	3,032,872	<b>1,074,725</b>	676,180
<b>Total</b>	<b>4,482,266</b>	3,032,872	<b>1,074,725</b>	676,180

**24. Capital commitments**

At 31 March 2021 the group and company had capital commitments as follows:

	<b>Group</b>		<b>Company</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Contracted for but not provided in these financial statements	<b>575,000</b>	54,230	<b>575,000</b>	54,230
	<b>575,000</b>	54,230	<b>575,000</b>	54,230

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**25. Pension commitments**

Retirement benefits to employees of the group are provided by the Local Government Pension Scheme (LGPS). The company is an admitted body of the LGPS, admitted by Nottinghamshire County Council.

The LGPS is a defined benefit funded scheme and the assets are held separately from those of the Society in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and gains and losses on the settlements and curtailments. They are included as part of staff costs. Past service costs are recognised immediately in the Statement of Financial Activities if the benefits have vested. If the benefits have not vested immediately, the costs are recognised over the period vesting occurs. The expected return on assets and the interest cost are shown as a net finance amount of other finance costs or credits adjacent to interest. Actuarial gains and losses are recognised immediately in other gains and losses.

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages) :

	<b>2021</b>	<b>2020</b>
Discount rate at 31 March	2.00 %	2.35 %
Future salary increases	2.85 %	1.85 %
Future pension increases	2.85 %	1.85 %
Inflation assumption (RPI)	3.20 %	2.65 %
Inflation assumption (CPI)	2.85 %	1.85 %

<b>Sensitivity analysis (applied to gross defined benefit liability)</b>	<b>At 31 March 2021</b>	<b>At 31 March 2020</b>
	£	£
Discount rate +0.1%	36,044,000	27,789,000
Discount rate -0.1%	37,634,000	29,011,000
Mortality assumption - 1 year increase	38,450,000	29,397,000
Mortality assumption - 1 year decrease	35,279,000	27,424,000
Adjustment to pension increases +0.1%	37,586,000	28,984,000
Adjustment to pension increases -0.1%	36,090,000	27,815,000

The assets in the scheme and the expected rates of return were:

	<b>Fair value at 31 March 2021</b>	<b>Fair value at 31 March 2020</b>
	£	£
Equities	12,972,000	10,882,000
Gilts	721,000	560,000
Other bonds	1,522,000	1,476,000
Property	2,160,000	2,161,000
Cash	1,089,000	416,000
Other	1,898,000	1,523,000
<b>Total market value of assets</b>	<b>20,362,000</b>	<b>17,018,000</b>

The actual return on scheme assets was £3,705,000 (2020: - £1,725,000).

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**25. Pension commitments (continued)**

The amounts recognised in the Statement of Financial Activities are as follows:

	2021 £	2020 £
Current service cost	(285,000)	(325,000)
Interest on obligation	(264,000)	(252,000)
Past service cost	(23,000)	-
Admin expenses	(7,000)	(8,000)
<b>Total</b>	<b>(579,000)</b>	<b>(585,000)</b>
Actual return on scheme assets	<b>(3,705,000)</b>	<b>(1,725,000)</b>

Movements in the present value of the defined benefit obligation were as follows:

	2021 £	2020 £
Opening defined benefit obligation	28,393,000	29,731,000
Current service cost	285,000	325,000
Interest cost	660,000	707,000
Contributions by scheme participants	48,000	53,000
Actuarial losses/(gains)	8,124,000	(1,830,000)
Past service costs	23,000	-
Estimated Benefits paid net of transfers	(703,000)	(593,000)
<b>Closing defined benefit obligation</b>	<b>36,830,000</b>	<b>28,393,000</b>

Changes in the fair value of scheme assets were as follows:

	2021 £	2020 £
Opening fair value of scheme assets	17,018,000	19,051,000
Interest income	396,000	455,000
Actuarial gains and (losses)	3,309,000	(2,269,000)
Admin expenses	(7,000)	(8,000)
Contributions by employer	301,000	329,000
Contributions by scheme participants	48,000	53,000
Estimated Benefits paid net of transfers	(703,000)	(593,000)
<b>Total</b>	<b>20,362,000</b>	<b>17,018,000</b>

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**25. Pension commitments (continued)**

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

	<b>2021</b>	<b>2020</b>
Equities	<b>64.00 %</b>	<i>64.00 %</i>
Gilts	<b>4.00 %</b>	<i>3.00 %</i>
Other bonds	<b>7.00 %</b>	<i>9.00 %</i>
Property	<b>11.00 %</b>	<i>13.00 %</i>
Cash	<b>5.00 %</b>	<i>2.00 %</i>
Other	<b>9.00 %</b>	<i>9.00 %</i>



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**25. Pension commitments (continued)**

Amounts for the current and previous period are as follows:

Defined benefit pension schemes

	2021 £	2020 £
Defined benefit obligation	(36,830,000)	(28,393,000)
Scheme assets	20,362,000	17,018,000
Deficit	<u>(16,468,000)</u>	<u>(11,375,000)</u>
Experience adjustments on scheme assets	<u>3,309,000</u>	<u>(2,269,000)</u>

**26. Operating lease commitments**

At 31 March 2021 the total of the group and company's future minimum lease payments under non-cancellable operating leases was:

	2021 £	2020 £
<b>Group and company</b>		
<b>Amounts payable:</b>		
Within 1 year	77,644	100,004
Between 1 and 5 years	249,064	124,692
After more than 5 years	49,372	-
Total	<u>376,080</u>	<u>224,696</u>

**27. Related party transactions**

There were no related party transactions in the year ended 31 March 2021 (2020 - none).

The key management personnel of Autism East Midlands comprise the Trustees, the Chief Executive Officer, the Director of Adult Services, Finance Director and Headteacher. The remuneration of key management personnel during the year totalled £362,696 (2020 - £362,697) for short term employment benefits and £28,396.12 (2020: £25,393) for post-employment benefits.