Autism at Kingwood
Annual Review and Financial Report 2023-2024

Embracing Autism

AUTISM AT KINGWOOD

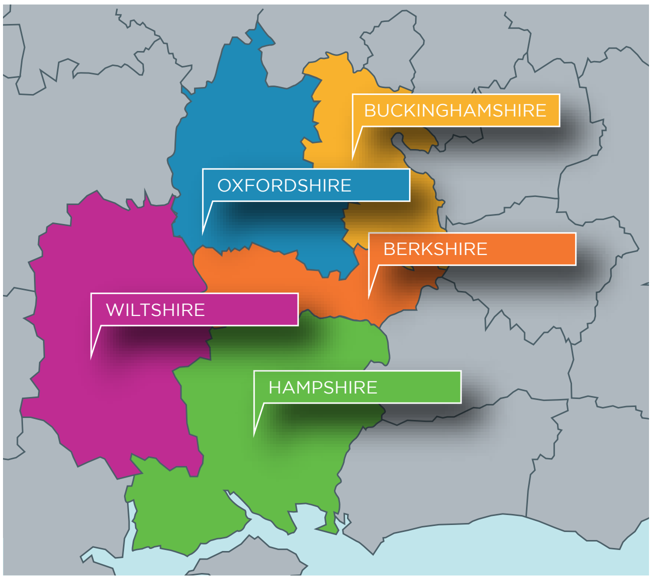
Contents

About Autism at Kingwood

Autism at Kingwood is a social care charity, which supports people to live successfully in their own homes.

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

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



During the year, Autism at Kingwood supported 134 people from Wiltshire, Berkshire, Oxfordshire, Hampshire and Buckinghamshire

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

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

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

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

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

Our Purpose

Empowering autistic people to lead fulfilling lives through specialist support in the community.

Our Ambition

To create a world where autistic people are valued, understood, and celebrated for their unique strengths and abilities. Where they have equal access to opportunities for growth, independence, and happiness.

Our Philosophy

Kingwood's philosophy is deeply rooted in enhancing the quality of life for autistic people. Our focus revolves around the people we support, striving to empower them in pursuing the life they desire. Drawing upon evidence-based practices, lived experiences, and stakeholder collaboration, our philosophy is to support the complex needs of autistic people throughout their lives, with an approach that is strengths-based, person-centred, and grounded in empathy.

From David Swann, Chair of the Board of Trustees

It's been an eventful year for Kingwood.

We started the year with challenges on so many fronts: high inflation, a tough market for recruitment and retention of staff and a tight environment for the funding of services. But some things have remained constant: primarily the tireless care, dedication and hard work of everyone across the organisation. This has seen us through the most difficult times, and we have finished the year with financial stability and a renewed sense of optimism for the future.

I was delighted to welcome Sarah Butcher as Kingwood's new Chief Executive during the year. Sarah brings a wealth of experience in the autism sector, latterly with Prior's Court, a residential school caring for children and young adults which was also established by Dame Steve Shirley. Sarah has already made fantastic progress in focusing the organisation on its core activities and modernising the way it operates.

Another important milestone has been the approval by the Board of a new strategy, focusing Kingwood on three goals: improving the outcomes of those we care for while sustaining financial stability and seeking sustainable growth within our geographic area and core expertise. An exciting part of the growth will be from developing a new support model for adults leaving specialist schools and colleges.

The hard work continues: the operating environment remains challenging as the income from providing care remains at the mercy of an adult social care system which is in urgent need of reform and increased funding, and we remain under pressure to do more with less.

On behalf of the Board of Trustees I would like to thank all our amazing staff and leadership team for their hard work and dedication throughout the year, the families of those in our care for their support, and all those who have generously donated to Kingwood.

David Swann
Chair

From the Chief Executive

In my first year at Autism at Kingwood, I have been struck by all the amazing people I have met. The people we support are truly inspiring, living their own unique lives within the community and challenging everyday assumptions about autism. The people who work for us show wonderful and purposeful support, whilst demonstrating empathy and resilience every day. And our families, who are our strongest advocates and critical friends, never stop caring for their loved ones.

In this era of increasing recognition and understanding of neurodiversity, Autism at Kingwood is at the start of a transformative journey in our approach to autistic services and support. The understanding of autism has evolved significantly over the years, recognising autism not as a deficit, but as a unique expression of human diversity. As we embark on this new three-year strategy, we are guided by the principles of acceptance, empowerment, and celebration of autistic people.

As Autism at Kingwood enters its 30th year, I have been reflecting on all we have achieved. From our original purpose to provide Dame Stephanie Shirley's son, Giles, a safe, happy, and meaningful life, through 30 years of growth and development which has led us to the present, where we are now developing plans for our future.

Our growth has not been without its challenges, and it should be recognised that some initiatives were too much too soon for Autism at Kingwood. Whilst we will continue to deliver our high-quality services, I am keen for us to get back to our original purpose and support more complex autistic people to live in their communities. Had Giles been here today, he would not have spent his adolescence in a hospital; rather, he would have benefited from attending a specialist autistic school, and from school would have transitioned to a specialist autism adult support provider. This is where I see an opportunity for Kingwood to grow and develop, alongside our existing services, to work with special schools and colleges to become a service that can continue the specialist support into adulthood. To do this we need to develop a recognised, research-based methodology that will offer consistency and support to autistic people; we are calling this the Kingwood Autism Approach.

We are working hard to ensure we operate in the most effective and efficient way possible. There is widespread acknowledgment that social care in the UK is under immense strain, presenting us with a formidable challenge to navigate. However, with strong and prudent management we are confident that Autism at Kingwood is well positioned to meet this and any future challenges. We will focus on achieving financial stability and returning Autism at Kingwood to a financially sustainable position, while developing and embedding the Kingwood Autism Approach. From this stable base we will embark on a period of controlled growth.

To achieve our aspirations, we need to be prepared for the future. Autism at Kingwood must embark on the digitisation and modernisation of its operations and processes. We have already started to implement digital social care records (DSCR), which will be organisation-wide by the end of 2024. We will then seek funds to invest in infrastructure and ensure we have the technology to support our organisation's growth and development.

I feel so privileged to be on this journey with Autism at Kingwood and help shape the future of our charity. At its heart, this strategy is more than a set of goals and initiatives – it is a commitment to accept, empower, and celebrate the uniqueness of autistic people.

Sarah
Chief Executive

Strategy 2024-2027

Strategic Ambitions

1 Improving Outcomes
2 Financial Stability
3 Growth

Ambition	How will we know we achieved it?
Improving Outcomes	At least 80% of the people we support will have experienced a positive improvement on their overall Quality of Life measure by 2027
Financial Stability	By March 2027 we will achieve a 5% margin on operational activities By March 2027 we will have six months' operating costs in cash reserves
Growth	We will support at least 125 people by March 2027. We will have more services for autistic adults with severe and profound needs

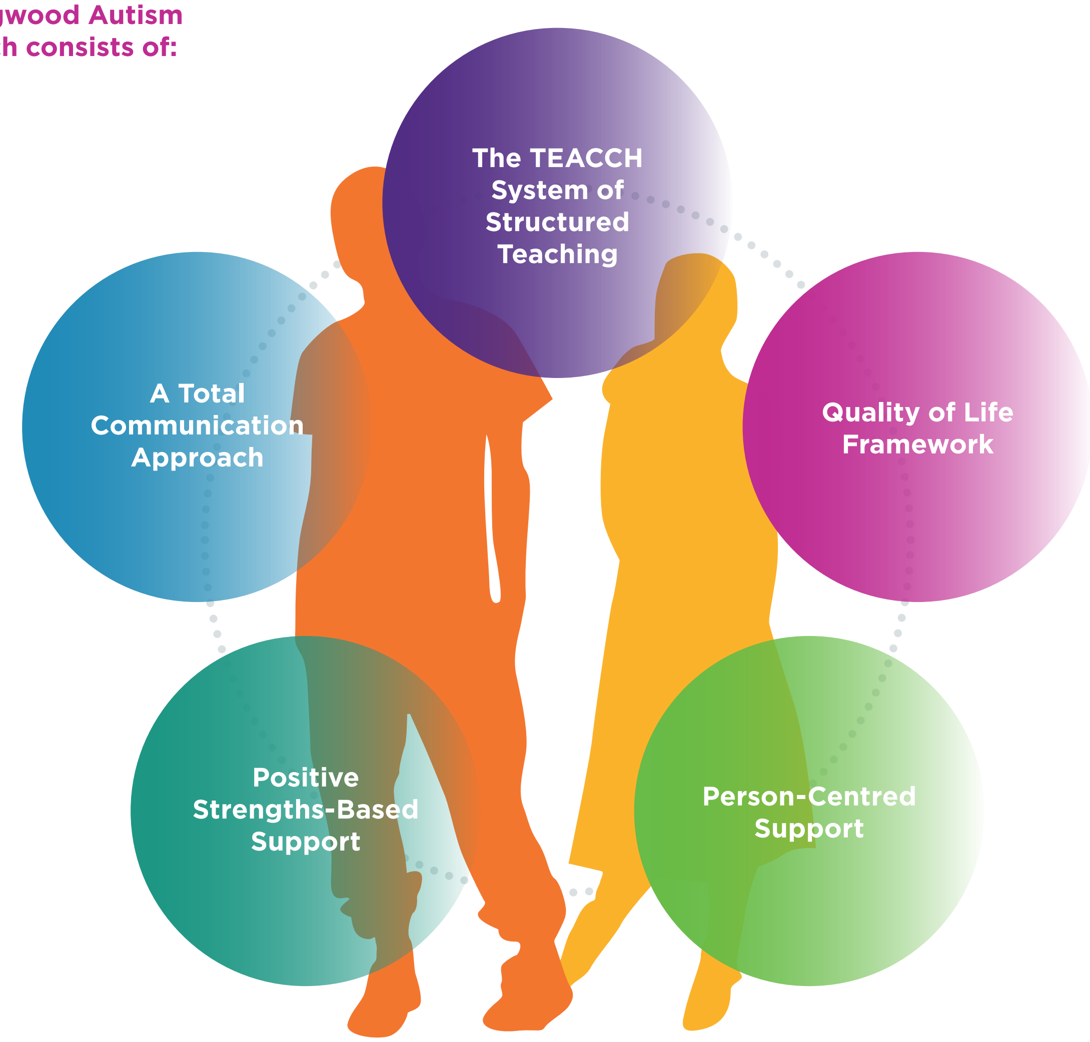
Strategic Goal 1: Improving Outcomes

We want the people we support to have knowledgeable, well-trained staff, in the right place, at the right time delivering the very best individualised support. We will achieve this ambition by creating a new and innovative evidence-based approach, called the Kingwood Autism Approach. Once embedded within the organisation we will monitor and evidence the progress autistic people we support are making in their lives. We will also modernise our organisation through a programme of digital development.

The Kingwood Autism Approach

The Kingwood Autism Approach is based on autism best practice and will exist to support the physical, social, and emotional well-being needs of the autistic people we support. Applied across all areas of life, our approach will provide a toolkit of skills which will enable staff to support autistic people to have a meaningful and good quality of life – whatever that might look like for each person. A significant aspect of the Kingwood Autism Approach is that each person is placed at the centre of their support programme, and the approach is formed around them from key elements, providing the support they require, whilst recognising their unique strengths, abilities, and interests.

The Kingwood Autism Approach consists of:



The TEACCH System of Structured Teaching

Fundamental to the Kingwood Autism Approach is the TEACCH system of Structured Teaching. This structured teaching approach supports autistic people throughout their lives. Studies have demonstrated structured teaching provides one of the most positive outcomes for autistic people, helping them to understand the events in their day, reduce anxieties, aid learning, and facilitate independence.

An important factor in the successful support of autistic people is the consistency of approach. This is achieved through having a shared approach, co-designed with the autistic adult and significant people in their lives, careful planning, and a focus on ensuring expertise from all support staff. Every part of the day is considered to provide opportunities for learning and strengthening skills.

A Total Communication Approach

Total Communication is about finding and using the right combination of communication methods for each person. This helps people to form connections, have successful interactions and supports conversations. Autistic people communicate in many different ways; the Kingwood Autism Approach will always respect the supported person's preferred method of communication but will also support development of broader communication methods where appropriate to aid their quality of life and independence.

Positive Strengths-Based Support

Positive Strengths-Based Support is based on an understanding that all actions have a meaning and a function. To support the autistic person, we must first understand what is driving the actions. Autistic people are all people with unique personalities; however, there are common autistic characteristics which may present difficulties with the way autistic people interact with and understand the world around them. A strengths-based approach for autistic people focuses on identifying and building upon each person's unique strengths, abilities and interests, rather than focusing on deficits or challenges. This approach acknowledges that autistic people have diverse talents and capabilities that can help to promote their success, well-being, and overall quality of life.

Person-Centred Support

Person-Centred Support is fundamental to our approach. The autistic people we support accessing the Kingwood Autism Approach are considered equal partners in the planning, development, and monitoring of support to make sure their needs are being met. The people we support (and their families) are at the centre of decisions and they are the experts, working alongside Kingwood and other professionals to get the best outcome. The approach recognises that we are all life-long learners, and autistic people are no different. We will develop a Daily Living Skills Programme, where the people we support can continue to learn, grow, and develop skills relevant to their life goals.

Quality of Life Framework

A Quality of Life framework for autistic people encompasses various areas that contribute to their overall well-being and satisfaction with life. It will be designed to address the unique needs, strengths, and challenges experienced by autistic people. Alongside the people we support, we are looking to develop a programme that identifies key areas, and sets goals and aspirations that can support and enhance their success, well-being, and overall quality of life.

Strategic Goal: Improving Outcomes

24/25	25/26	26/27
• Deliver Structured Teaching training for all frontline staff and managers • Devise Strengths-Based Support model • Start to develop practitioners' guide	• Develop a Daily Living Skills programme • Develop our Quality of Life model • Continue to develop practitioners' guide	• Complete the Kingwood Autism Approach practitioners' digital guide • Measure the impact and outcome of the Kingwood Autism Approach

Success Measures

24/25	25/26	26/27
• By December 2024 all frontline staff and managers will have received Structured Teaching training • By March 2025 the Strengths-Based Support model will be written and staff will be trained in the approach	• Daily Living Skills Programme will be implemented by August 2025 • Quality of Life model will be devised and implemented by December 2025	• All Kingwood staff will have access to the Kingwood Autism Approach practitioners' digital guide • Impact report published, supported by robust data which demonstrates improved quality of life for the people we support

Strategic Goal 2: Sustained Financial Stability

Autism at Kingwood has weathered a very challenging period. The effects of 13 years of austerity, the Covid pandemic, cost-of-living crises and Brexit, culminated in a recruitment crisis in social care which undermined the Charity's previous growth and expansion strategies. However, we have now turned a corner and are actively working to get Autism at Kingwood back to financial stability. We will need to be efficient and continue to apply strict financial controls.

We will set ourselves a target to achieve a 5% margin on our operational services; this will ensure we have the resources to reinvest in our services and people. We will also undertake to grow our cash reserves to at least six months' operating costs.

We will maintain active partnerships with all commissioners and seek to have robust ongoing contract negotiations to ensure they remain financially sustainable. If we cannot do this satisfactorily, we will divest any financially unsustainable contracts, whilst always ensuring the people we support are not disadvantaged through the process.

We will apply to be autism specialist providers on local authority frameworks, which will enable us to tender for new financially viable service contracts as preferred providers. During this period of strategic implementation these will be in areas where Autism at Kingwood already operates. We will review our systems and processes to ensure we are running as effectively as possible. All senior leaders will be equipped to have the skills and information they need to apply financial controls and develop opportunities within their services.

We need to modernise our organisation by implementing a digital development programme. We will start with Digital Social Care Records (DSCR) which will be a significant step in Autism at Kingwood's digital development. We will successfully transition from paper-based records to digital systems, improving efficiency, accuracy, and accessibility while mitigating risks associated with manual record-keeping processes. Following the effective implementation of the DSCR system, we will prioritise the development and introduction of a digital rostering system. This will ensure we have the right staff, at the right time and in the right place to support appropriately. We are also introducing improved online learning platforms and a new integrated digital HR system.

With digital systems in place, Autism at Kingwood will have access to comprehensive data and information about the people we support, our services and operations. This data can be analysed to gain insights into service quality, resource allocation, H&S issues, and areas for improvement. By emphasising the importance of data quality and effective management practices, we will develop a culture of accountability, collaboration, and continuous improvement.

Autism at Kingwood has seen the positive impact that strong staff recruitment brings. We will continue to grow and develop our diverse staff team to ensure we continue to meet the needs of the people we support.

Autism at Kingwood needs to grow and expand to ensure good financial stability. We will plan steady growth over this implementation period, whilst establishing our new strategy. We will maintain the current numbers of people we support whilst growing by at least one new service, or at least four new people we support, every year for the next three years.

Once the strategy and the Kingwood Autism Approach is embedded, we can then embark on a period of growth from a strong and secure base.

Fundraising

There will be a strong focus on fundraising to support the strategic aims. We will fundraise for specialist roles to support the implementation and training of the Kingwood Autism Approach.

Strategic Goal: Financial Stability

24/25	25/26	26/27
• Renegotiate existing contracts with commissioners • Decommission unsustainable services • Apply to local authority frameworks • Open at least one new service • Gain funding for and recruit a specialist autism trainer • Reduce agency costs	• Establish partnerships/ relationships with specialist autistic schools and colleges • Apply to local authority frameworks • Open at least one new service • Gain funding for and recruit a specialist Daily Living Skills practitioner • Grow cash reserves • Sustain minimal agency cost • Achieve a margin of 3.5% on operational activities	• Apply to local authority frameworks • Open at least one new service • Grow cash reserves • Sustain minimal agency cost • Achieve a margin of 5% on operational activities

Success Measures

24/25	25/26	26/27
• By August 2024 all unsustainable services will be in the decommissioning process • By September 2024 be active on the new Oxfordshire (OCC) framework and tender for a new service • By December 2024 all current voids will be filled • Increase staffing by plus five FTE monthly until sufficiently staffed • Reduce agency use to under 10% • By December 2024 all supported living services will be using DSCR	• By April 2025 have working arrangements with at least one school or college to be an onward provider of choice • By July 2025 be active on the new Reading (RBC) framework • Increase staffing by plus five FTE monthly until sufficiently staffed • A new digital rostering system will be operational by September 2025 • Cash reserves at three months' operating cost • Agency use remain under 10%	• By July 2026 be active on the Buckinghamshire (BUCCS) framework • Increase staffing by plus five FTE monthly until sufficiently staffed • Cash reserves at six months' operating cost • Agency use remain under 10%

Strategic Goal 3: Growth

Autism at Kingwood currently supports a diverse group of autistic people throughout their lives, and we are dedicated to maintaining these services, whilst ensuring their financial sustainability. Currently we have supported living services; outreach services and the Oxfordshire Adult Autism Diagnostic Service (OAADSS). We have intentionally limited our growth over the next three years to a sustainable level. This is to ensure that we can embed our new autism methodology and increase our staffing capacity safely.

Local Authority Frameworks

Autism at Kingwood will apply to move onto local authority frameworks as they become available. These frameworks vary depending on the local authority, so we will continue to develop our tendering skills to ensure we are on the frameworks and seen as a preferred provider. Many local authorities are setting very demanding contract terms within their frameworks, so we will need to be very targeted in the services we are tendering for. Autism at Kingwood will tender for special autism services, and work with commissioners to identify and provide the appropriate service models to meet needs.

Supported Living Services

We will continue to run supported living services for autistic adults with mild and moderate needs throughout their lives, who may need support to be healthy and safe, but may not require constant support. This service will grow organically, as tenders become available on local authority frameworks.

Pathway to Adult Living Service

Autism at Kingwood will develop a new supported living service model for autistic young adults leaving specialist schools and colleges. Typically, this cohort of young autistic adults will have learning disabilities and more severe and profound needs and may need continual support. This Pathway to Adult Living Service will bridge the gap between formal education and lifelong learning. By implementing our Kingwood Autism Approach bespoke to each person we can continue their growth and development into adulthood. We will develop this pathway in collaboration with autistic schools and colleges to ensure we are best placed to meet the needs of the autistic young people moving into the adult supported living sector.

Outreach Services

A full review of outreach services is needed to ensure we have a service that is deliverable and can grow in line with the needs of autistic adults and commissioning prioritises.

OAADSS

Autism at Kingwood is commissioned to deliver an autism assessment and diagnostic service for Oxfordshire. This service fulfils a vital role within the community and is substantially over-subscribed and under-funded. We aim to work with commissioners to establish a service that can appropriately meet the need.

Organisational

Autism at Kingwood has several organisational challenges. We do not have the systems and processes in place to support growth and development. We need to embark on a series of digital developments and process reviews that will enable us to deliver our ambitious strategy.

We will start by conducting a comprehensive assessment of the existing systems and processes, identifying inefficiencies where we can bring the most significant improvements. We will engage with all our departments to understand their challenges and requirements, ensuring buy-in across the organisation. This will lead to the development of a comprehensive digital strategy with an implementation plan for process improvements, which will be based on impact and feasibility.

Strategic Goal: Growth

24/25	25/26	26/27
• Establish links with autistic special schools and colleges • Develop new Pathway to Adult Living Service model • Establish on Oxfordshire (OCC) framework • Review and revise current service models	• Establish partnerships with autistic special schools and colleges • Establish on Reading (RBC) framework • Open at least one new service under the Pathway to Adult Living Service model	• Align methodology with partner schools and colleges to create a continuum of support • Establish on Buckinghamshire (BUCCS) framework • Open at least one new service under the Pathway

Success Measures

24/25	25/26	26/27
• New service model is being marketed to schools, colleges, and local authorities • Actively tendering for services on the Oxfordshire (OCC) framework • All existing voids are filled • New service established via OCC framework	• At least one partnership is established with a school to work on individualised Pathway to Adult Living • Actively tendering for services on Reading (RBC) framework • New service established via RBC framework • New outreach model is in operation	• At least three active partnerships established with schools and colleges • Actively tendering for services on Buckinghamshire (BUCCS) framework • New service established via BUCCS framework

"Our daughter Lydia lives in a supported living home in Witney.

This service was set up in 2020 in response to the sudden closure of Lydia's social care provider, where she was given three months' notice.

Having spoken to various people, our preferred service provider was Autism at Kingwood, who stepped up to the mark and responded with expedition, and the new service in Witney opened with an initial intake of Lydia and another former resident of the closed provider. This has since expanded to the final complement of five.

The devastating loss of their long-term homes, combined with the restrictions enforced by Covid, was potentially a highly traumatic period for the residents, but the team at Windrush House was outstanding in ensuring a smooth transition and creating a warm and welcoming new home, and thanks to that Lydia made the move with remarkable ease.

We visit Windrush House fairly frequently when we come to collect Lydia for short breaks and holidays with us, and we are always impressed by the warm and homely atmosphere there, with staff engaging with residents and helping them to fulfil their days meaningfully, which in Lydia's case includes walks out for coffee and the shops and trips to swimming and bowling etc. Staff also take great care to keep us aware of any concerns, and we frequently receive reassuring photos of Lydia enjoying herself on outings or just at home. Recently, Lydia had to be taken to hospital following a seizure and fall, and as we were away on holiday, the staff supported her really well, staying with her in the hospital until 4am when she eventually got home.

In all, we consider the service provided by the team to be outstanding."

Barbara and Graham Williams

Administrative Details of the Charity, its Trustees and Advisers

Senior Leadership Team
Sarah Butcher
Chief Executive (appointed 9 October 2023)
Arcott Mahesh
Chief Finance Officer
Tapiwa Moyo
Director of Care & Support
Anne Asprey
Head of Human Resources
Philippa Stannard
Head of Engagement
Shān Nicholas
Interim Chief Executive (up to 11 September 2023)

Patrons
Dame Stephanie Shirley CH
Founder Patron
Lady Sonia Hornby
Jeremy Irons

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Company Secretary
Arcott Mahesh

Company Registered Number
02980543

Charity Registered Number
1041924

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

Bankers
NatWest Bank Ltd
2nd Floor Abbey Gardens
4 Abbey Street
Reading
RG1 3BA

Trustees' Report

Report and financial statements

The trustees present their report and the audited financial statements for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Charitable objectives

To promote the welfare and relief of people with autism, learning and/or physical disabilities, and/or psychiatric illness by a) the provision of assistance in the provision of care and accommodation for such persons and b) the provision or assistance in the provision of the training and occupation and leisure activities of such persons.

For these purposes, 'autism' includes autistic disorder, pervasive development disorder (or otherwise specified, Asperger Syndrome and related developmental disabilities.

Charitable activities

Autism at Kingwood is a social care charity, enabling autistic adults to live successfully in their homes through supported living.

Dedicated teams of support workers and managers provide a range of care, depending on the needs of the individual, which ranges from 24/7 care with a high-level range of needs to a few hours each day or week of outreach support. Additionally, Autism at Kingwood employs psychologists who provide support for staff in their work, and directly for people we support.

Through fundraising, Kingwood offers a range of meaningful and developmental activities to enhance the lives of the people we support. We run a large allotment, where people enjoy the therapeutic benefits of gardening in a safe space. Kingwood has a holiday home in the nearby rural countryside where our beneficiaries, as well as their families and our staff, can enjoy an affordable break. The Charity also delivers autism diagnosis and post-diagnosis support via the Oxfordshire Adult Autism Diagnosis Support Service on behalf of Oxford Health.

STRATEGIC REPORT

Achievement and performance

Operating review

During 2023-24, Autism at Kingwood provided supported living for 134 autistic adults living in Wiltshire, Berkshire, Oxfordshire, Hampshire and Buckinghamshire.

At the beginning of the year, Autism at Kingwood was recovering from the combined effects of sustained underfunding by local authorities and sector wide staffing crises brought about by Covid and high inflation.

The following mitigating actions were taken during the year:

- Negotiations with local authorities resulted in an increase in hourly rates to an acceptable and sustainable level in Reading and Oxfordshire. We were unable to negotiate successfully in West Berkshire, and consequently handed back a small number of outreach contracts, and one outreach service in Bracknell (which we undertook with care for the individuals supported).
- To support sustainability, Autism at Kingwood implemented a Review and Assessment Panel to ensure the Charity is fully paid to undertake the care it provides; and delivers consistently high-quality services.
- Autism at Kingwood signed up to the Sponsor License Scheme, enabling the Charity to employ support workers from outside the EU. Over the course of the year, we employed nearly 40 permanent colleagues through the scheme. This resulted in reduced agency cost and improved quality of care for our beneficiaries.
- The Charity consolidated its two offices, moving the Head Office to our more cost-effective Didcot premises.

Trustees' Report (continued)

Grant funding from NHS England/BOB and charitable grants enabled Autism at Kingwood to embark on the digitisation of care records, with the objective of improving the efficiency and effectiveness of care delivery. Restricted grants were also received to fund the positions of a Gardening & Activities Coordinator and Work Development Coordinator.

The Charity continued to deliver a range of community events, celebrations and forums, bringing together and fostering relations with beneficiaries, their families and staff.

Financial Review

Financial performance

The focus on stabilising operations and strengthening the quality of existing services that began last year following the difficulties of the preceding Covid period continued into this year and has become a central pillar of our strategy. No new services were taken on in 2023-24 even as revenue dropped as a result of some of the people we support leaving our care due to a change in their needs or circumstances. This was mitigated significantly through realising operational efficiencies across dispersed sites, lower overhead costs, negotiating full cost recovery on a large contract and, in particular reduction in agency staff usage from 34% of total support hours in April 2023 to 14% in March 2024.

The reduction in revenue was exacerbated by price uplifts awarded by local authorities falling well short of the combined financial impact of the statutory increase in national living wage and inflation. Furthermore, prices varied significantly between local authorities as well as between people funded by the same local authority, with some being significantly lower than others. Reduction of aged debt by 48% from £1.17m to £0.6m helped sustain cash flow, while negotiations with funders for better pricing was stepped up through the year.

The upshot is an overall deficit of £433k on total income £0.9m lower than last year at £10m. The unrestricted operating deficit is £401k on income of £9.97m. Excluding the current year impact of the change in accounting policy adjustment (please see note 1 to the financial statements), the deficit is £359k. We ended the year with net assets and cash of £2m and £1.4m respectively. Net assets comprise fixed assets of £1.1m and free reserves of £0.9m.

Stability in the finance team has helped us make steady progress in improving and sustaining processes that have strengthened operational and financial control while keeping the focus on the quality of care provided to the people we support.
Significant price uplift from Reading Borough Council in October 2023 followed by Oxfordshire in April 2024 coupled with continuing improvements in operational efficiency and a clear strategy underpin our confidence in being able to lay a strong foundation for financial sustainability over the next 2-3 years.

Reserves policy

The Charity's aim is to maintain three months' operating expenditure while retaining the ability to invest and respond to exigencies. At current expenditure levels this implies free reserves of £2.4m. As of 31 March 2023, free reserves were £0.9m (net assets minus fixed assets) representing just over 1.1 months' operating expenditure.

The shortfall against target is to some extent mitigated by the fact that almost three-quarters of monthly income is received automatically through a bulk payment system from local authorities and bulk of the invoiced balance is mostly paid in a timely manner.

Investment policy and objectives

Current policy is to hold cash balances in reserve accounts earning deposit rates of interest. This will be reviewed as free reserves increase to the target level set out in the reserves policy.

Future plans

Following the appointment of Sarah Butcher MBE as CEO in October 2023, the 2024-27 strategy has been produced, focusing on a new Kingwood Autism Approach, with three key objectives:

- Improving outcomes
- Financial stability
- Growth

Trustees' Report (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a private company limited by guarantee. Its governing documents are its Memorandum and Articles of Association.

Structure and management

Charitable status was granted to Autism at Kingwood on 3 November 1994, known then as The Kingwood Trust. The Autism at Kingwood Board of Trustees sets the strategy and monitors the Charity's key risks. Responsibility for implementing the strategy and day-to-day operational issues sits with the Chief Executive who, in turn, is supported by a team of suitability qualified and skilled individuals. Good governance is achieved through sub-committees meeting regularly throughout the year and making recommendations to the full Board, which meets four times a year. These sub-committees include Care & Culture, Finance & Development and Human Resources. Furthermore, the Board Members maintain regular contact with the Chief Executive throughout the year. The skills and expertise required within the Trustee Board are reviewed regularly to help the Charity deliver its objectives. If gaps are identified or a vacancy occurs, new trustees with the appropriate skills and experience are identified. On 31 March 2024, there were four trustee Board members, and the year saw the resignation of John Finney in July 2023 and the appointment of Roger Setchell in November 2023. All trustees give of their time voluntarily without remuneration.

Induction and training of trustees

When recruiting new Board members, the Chair and trustees undertake an open recruitment

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

All trustees are offered a full induction when they join, and Trustee training is available to keep trustees up to date with the environment in which the Charity operates.

Risk management

The Board is ultimately responsible for setting the risk appetite and making sure we mitigate risks as far as possible. It delegates to the appropriate subcommittee with relevant extracts from both the Risk Matrix and Business Plan presented for scrutiny and oversight with discussion focusing predominantly on those more significant risks. The full accumulated risk register is presented to the trustees at Board meetings at least three times a year. While the Board generally takes a prudent approach to risk management, it recognises that things do go wrong from time to time and accepts that we need to take some risks to be able to grow. The risk management framework is designed to give a clear view of our risks and make sure we're not exposed to them unnecessarily.

Effective risk management makes for informed decision making and helps us deliver on our business objectives.

The key risk to the Charity throughout the year has been financial viability due to the failure of local authorities to fully recompense Kingwood for the cost of delivering care. This was introduced to the risk matrix and monitored closely throughout the year. The financial year also saw additional scrutiny from the Finance & Development Committee on the cash flow position until the position settled.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees, who are also directors of Autism at Kingwood for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the

Trustees' Report (continued)

charitable company for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the trustees are aware:

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

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

Disclosure of information to the auditor

In so far as the trustees are aware at the time of approving our trustees report: there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and each Trustee has taken all the steps that they ought to have taken as a Director, in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information. The auditors, Edwin Smith, are deemed reappointed under section 487(2) of the Companies Act 2006. This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (FRS102) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the trustees on 16th October 2024 and signed on their behalf by

Roger Setchell
Trustee

Independent Auditors Report

As at 31 March 2023

Opinion

We have audited the financial statements of Autism at Kingwood (the "Charity") for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' Annual Report.

Independent Auditors Report (continued)

As at 31 March 2024

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

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

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

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2022 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the regulations made under section 154 of the Act.

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

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

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

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

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charity and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation

Independent Auditors Report (continued)

As at 31 March 2024

legislation. We considered the extent to which a material misstatement of the financial statements might arise as a result of non-compliance

- We obtained an understanding of how the Charity complies with these requirements by making enquiries with management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud. We corroborated our enquiries through our review of the trustees' meeting minutes and any supporting documentation.
- We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur by considering the key risks impacting the financial statements and documenting the controls that the Charity has established to address risks identified, or that otherwise seek to prevent, deter or detect fraud. In our assessment we considered the risk of management override. Our audit procedures included testing manual journals on a sample basis and those journals where there is an increased risk of override, and an assessment of segregation of duties. These procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error.
- We inquired of management and those charged with governance as to any known instances of noncompliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

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/auditorsresponsibilites]. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Edwin Smith

Edwin Smith
Chartered Accountants
Statutory Auditor
32 Queens Road
Reading
RG1 4AU
Date: 18 October 2024

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

Statement of Financial Activities

As at 31 March 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £ as restated
Income:						
Donations	2	22,774	-	37,860	60,634	375,034
Investment Income	3	15,274	-	-	15,274	4,600
		38,048	-	37,860	75,908	379,634
Income from charitable activities	4	9,863,827	-	-	9,863,827	10,503,471
Other income	5	65,984	-	-	65,984	8,511
Total income		**9,967,859**	**-**	**37,860**	**10,005,719**	**10,891,616**
Expenditure:	6					
(Costs of raising funds)						
Donations		34,917	-	-	34,917	45,819
Charitable activities						
Domiciliary, residential care and welfare costs		9,507,408	-	27,397	9,534,805	9,820,479
Support costs and charitable projects		787,448	42,802	-	830,250	764,114
Governance costs		38,864	-	-	38,864	42,292
Total expenditure		**10,368,637**	**42,802**	**27,397**	**10,438,836**	**10,672,704**
Net income/(expenditure) before transfers		**(400,778)**	**(42,802)**	**10,463**	**(433,117)**	**218,912**
Transfers between funds	16	-	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		**(400,778)**	**(42,802)**	**10,463**	**(433,117)**	**218,912**
Fund balances at 1 April 2023		2,164,806	42,802	221,057	2,428,665	2,209,753
Fund balances at 31 March 2024		**1,764,028**	**-**	**231,520**	**1,995,548**	**2,428,665**

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

Balance Sheet

As at 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					**as restated**
Tangible assets	9		1,097,833		1,139,128
Current assets					
Debtors	10	614,653		1,166,482	
Cash at bank and in hand		1,408,967		1,597,327	
		2,023,620		2,763,809	
Creditors: Amounts falling due within one year	11	(1,125,905)		(1,474,272)	
Net current assets/(liabilities)			897,715		1,289,537
Total assets less liabilities			**1,995,548**		**2,428,665**
Income funds of the Charity					
Restricted funds	14		231,520		221,057
Unrestricted funds:					
Designated funds	15		-		42,802
Other charitable funds			1,764,028		2,164,806
			1,995,548		**2,428,665**

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476 requiring an audit of these accounts under the requirements of the Companies Act 2006.

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

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

The accounts were approved by the Board on 16 October 2024

Roger Setchell, Trustee

Company Registration No. 02980543

Statement of Cash Flows

As at 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities		**(175,558)**	**410,981**
Cash flows from investing activities:			
Interest from investments		15,274	4,600
Purchase of tangible fixed assets		(3,076)	(14,674)
Net cash provided by investing activities		**(163,360)**	**400,907**
Cash flows from financing activities:			
Repayments of borrowing		(25,000)	(25,000)
Cash inflows from new borrowing		-	-
Cash used in financing activities		**(25,000)**	**(25,000)**
Change in cash and cash equivalents in the year		(188,360)	375,907
Cash and equivalents at the beginning of the year		1,597,327	1,221,420
Cash and cash equivalents at the end of the year		**1,408,967**	**1,597,327**
Net income/expenditure for the year (as per the statement of financial activities)		(433,117)	218,912
Adjustments for:			
Depreciation charges		44,371	52,388
Interest and from investments		(15,274)	(4,600)
Loss/profit on the sale of fixed assets		-	-
(Increase)/decrease in debtors		551,829	131,661
Increase/(decrease) in creditors		(323,367)	12,620
Net cash provided from (used in) operating activities		**(175,558)**	**410,981**
Analysis of cash and equivalents			
Cash in hand	17	1,408,967	1,597,327
Total		**1,408,967**	**1,597,327**

Notes to the Financial Statements

As at 31 March 2024

1. ACCOUNTING POLICIES

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

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

Preparation of the accounts on a going concern basis
At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue operations for the foreseeable future based on the outcomes of price negotiations with funding authorities as well as ongoing operational and organisational improvements.

The price increases awarded in 2023-24 were not sufficient to cover the costs of care being provided (especially the increase in national living wage) and efforts were continued with the funding authorities to address the large shortfall in prices. This coupled with sustained engagement with funders to improve efficiency, processes and outcomes has led to significant price increases awarded by Oxfordshire County Council (OCC) and Reading Borough Council, in particular. Qualifying to be on the framework agreement with OCC is added evidence of the confidence placed in the Charity by its largest funder as a reliable and long-term partner. Smaller, financially unviable contracts with some local authorities are being handed back as part of the focus on financially sustainability alongside improving outcomes for the people we support.

In contrast to the deficit in 2023-24, the financial performance in the first quarter of 2024-25 is better than budget due to the combined effects of higher prices and lower costs, especially agency costs, resulting in potentially sustainable surpluses. The focus on service and infrastructure improvement will continue alongside cost reduction where possible. It is also anticipated that the close working relationship established with the major funders will help ensure that prices are maintained in line with costs in the future.

Based on the foregoing, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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

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

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

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

Income from donations or grants is recognised when there is evidence that there is entitlement to the gift, receipt is probable, and its amount can be measured reliably. Gifts in kind are taken into account on a prudent assessment of their fair value. Government grants are recognised immediately in income except for CJRS grants which are recognised in income in the period to which they become receivable.
All other income (including income received under deeds of covenant) is recognised on a receivable basis. All income is related to the continuing activities of the Charity.

Notes to the Financial Statements (continued)

As at 31 March 2024

1. ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

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

Financial instruments
The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the Financial Statements (continued)

As at 31 March 2024

1. ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Specifically, with regard to debtors over 90 days, most of which relates to outreach services for Oxfordshire, Reading, Wokingham Councils and a few direct paying clients. The invoices have been reviewed and a detailed analysis of the services provided is being presented to customers with a view to expedite payment. The non-payment by the Council payment departments occurs due to the support packages and changes effected by the commissioning and social worker teams not being simultaneously reflected in their payment systems. The Charity is working closely and jointly with the Councils' commissioning and payments teams to synchronise such information.

Change in accounting policy
In the current year a change in accounting policy has been adopted by the Charity and which has an effect on the current period or a prior period or may have an effect on future periods.

Up to the end of the 2023-24 financial year, the overtime and sleep-in frontline labour costs were accounted for in the month following the one which they were delivered. Besides the normal variation expected in such costs, they also varied significantly depending on whether the preceding period had a 4- or 5-week rota. This often led to material mismatch and variations between the monthly calendarised revenue and the overtime/sleep-in costs which were not calendarised and incurred in the previous period. To address this mismatch, a one-off adjustment has been made in March 2024 by accruing the overtime and sleep-in costs incurred in March that would have normally been paid and accounted for in April 2024. This has the effect of increasing the costs of overtime and sleep-ins in 2023-24 by one extra period. The additional cost accrued in March 2024 is approximately £170k.

As per note 20 a prior year adjustment has been made.

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations and gifts	22,774	37,860	60,634	375,034

3. INVESTMENT INCOME

	2024 £	2023 £
Interest receivable	15,274	4,600

Notes to the Financial Statements (continued)

As at 31 March 2024

4. INCOME FROM CHARITABLE ACTIVITIES

	2024 £	2023 £
Domiciliary, residential care and welfare	9,863,827	10,503,471

5. OTHER INCOME

	2024 £	2023 £
Other income	36,234	8,511
Insurance claim re property repairs	29,750	-
	65,984	8,511

6. EXPENDITURE

	Staff costs £	Depreciation and impairment £	Other costs £	Total 2024 £	Total 2023 £
Costs of raising funds					
Costs of generating donations and legacies	23,572	-	11,345	34,917	45,819
Charitable activities					
Domiciliary, residential care and welfare costs					
Activities undertaken directly	**8,980,869**	**44,371**	**509,565**	**9,534,805**	**9,820,479**
Support costs and charitable projects					
Costs of supporting the direct activities and projects	412,956	-	417,294	830,250	764,114
Governance costs	27,488	-	11,376	38,864	42,292
	9,421,313	**44,371**	**938,235**	**10,403,919**	**10,626,885**
	9,444,885	**44,371**	**949,580**	**10,438,836**	**10,672,704**

Governance costs include payments to the auditors of £8,748 (2023: £7,600) for audit fees, and £6,628 (2023: £1,102) for meeting expenses between trustees, staff, parents and families of those supported.

Included within support costs and charitable projects is expenditure on designated fund projects of £42,802 (2023: £22,383), expenditure on restricted fund projects of £27,397 (2023: £13,393) and rental of premises, including associated premises costs, of £99,678 (2023: £127,623).

Notes to the Financial Statements (continued)

As at 31 March 2024

7. TRUSTEES AND RELATED PARTY TRANSACTIONS

During the year one Trustee was reimbursed for travelling and other reimbursable expenses of £107 (2023 £nil). There were no other payments made to trustees during the year or related party transactions.

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

8. EMPLOYEES

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Domiciliary, residential care and welfare	249	226
Administrative staff	27	32
	276	258

The average number of FTE staff is 162 (2023-156 FTE)

Employment Costs

	2024 £	2023 £
Wages and salaries	8,705,383	9,249,875
Social security costs	586,432	500,462
Other pension costs	125,128	106,723
	9,416,943	9,857,060

Wages and salaries include agency welfare costs of £2,126,296 for (2023: £3,498,981) and agency support costs £378,168 (2023: £338,271).

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

	2024 Number	2023 Number
£90,001 - £100,000	1	0
£80,001 - £90,000	1	1

The trustees were not paid and did not receive any benefits from employment with the Charity in the year (2023: £nil).

The key management personnel of the Charity comprise the trustees, the Chief Executive Officer, Chief Operating Officer, Interim Director of Quality and Improvement, Chief Financial Officer and Head of HR. The total employee benefits of the key management personnel of the Trust were £387,618 (2023: £377,859).

The interim CEO resigned in September 2023 was paid via an agency with costs totalling £116,516 (2023: £98,590 Nov 22 to Mar 23).

Notes to the Financial Statements (continued)

As at 31 March 2024

9. TANGIBLE FIXED ASSETS

	Freehold property £	Freehold improvements £	Leasehold improvements £	Equipment and motor vehicles £	Holiday Home £	Total £
Cost						
At 1 April 2023	1,789,185	53,072	87,869	357,647	37,808	2,325,581
Additions	-	-	-	3,076	-	3,076
Disposals	-	-	-	-	-	-
At 31 March 2024	1,789,185	53,072	87,869	360,723	37,808	2,328,657
Depreciation						
At 1 April 2023	711,116	46,020	83,007	338,907	7403	1,186,453
On disposals	-	-	-	-	-	-
Charge for the year	24,000	1,874	3,501	11,216	3,780	44,371
Impairment	-	-	-	-	-	-
At 31 March 2024	735,116	47,894	86,508	350,123	11,183	1,230,824
Net book value						
At 31 March 2024	1,054,069	5,178	1,361	10,600	26,625	1,097,833
At 31 March 2023	1,078,069	7,052	4,862	18,740	30,405	1,139,128

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

10. DEBTORS

	2024 £	2023 £
Trade debtors	158,846	949,067
Other debtors	2,083	13,170
Prepayments and accrued income	453,724	204,245
	614,653	1,166,482

Notes to the Financial Statements (continued)

As at 31 March 2024

11. CREDITORS

Amounts falling due within one year

	2024 £	2023 £
Bank loan	-	25,000
Trade creditors	293,516	451,951
Taxes and social security costs	149,026	118,188
Other creditors	39,378	36,062
Accruals	640,671	761,236
Deferred income	3,314	81,835
	1,125,905	1,474,272

Deferred Income – The amount of deferred income brought forward at 1 April 2023 released to income earned from charitable activities amounts to £81,835 (2023: £137,379).

12. PENSION COSTS

Defined Contribution

	2024 £	2023 £
Contributions payable for the year	125,128	106,723

13. SHARE CAPITAL

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

Notes to the Financial Statements (continued)

As at 31 March 2024

14. RESTRICTED FUNDS

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

2024

		Movement in funds			
	Balance at 1 April 2023 £	**Income £**	**Expenditure £**	**Transfers £**	**Balance at 31 March 2024 £**
Property improvements	**221,057**	-	(6,187)	-	**214,870**
Gardening Coordinator	**-**	15,000	(15,000)	-	**-**
Digital Social Care Record Grant	**-**	16,660	(150)	-	**16,510**
Ground Works	**-**	6,000	(6,000)	-	**-**
Barbara Williams for Windrush Service	**-**	200	(60)	-	**140**
	221,057	37,860	(27,397)	-	**231,520**

2023

		Movement in funds			
	Balance at 1 April 2022 £	***Income £***	***Expenditure £***	***Transfers £***	***Balance at 31 March 2023 £***
Property improvements	***227,244***	-	*(6,187)*	-	***221,057***
Gardening Coordinator	***14,000***	-	*(14,000)*	-	**-**
Cressingham Road Improvements	***2,088***	-	*(2,088)*	-	**-**
The Will Charitable Trust	**-**	*7,000*	*(7,000)*	-	**-**
Ground Works	**-**	*6,000*	*(64,000)*	-	**-**
	243,332	*13,000*	*(35,275)*	-	***221,057***

Notes to the Financial Statements (continued)

As at 31 March 2024

14. RESTRICTED FUNDS (CONTINUED)

Cressingham Road property
The Cressingham Road property was renovated to provide better quality of residence and care to the people we support and improve the working environment for support staff.

The resources expended relates to depreciation of these property improvements. The balance will be reduced as the property is depreciated

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

Digital Social Care Record System
Two grants were received in the year to provide funding towards establishing a digital social care record system. These were received toward the end of the year and the main costs are anticipated to be incurred in the next financial year.

15. DESIGNATED FUNDS

2024

		Movement in funds			
	Balance at 1 April 2023 £	**Incoming resources £**	**Resources expended £**	**Transfer between funds £**	**Balance at 31 March 2024 £**
Development fund	**42,802**	-	(42,802)	-	**-**
	42,802	-	(42,802)	-	**-**

2023

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

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

Notes to the Financial Statements (continued)

As at 31 March 2024

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2024 are represented by:

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	882,963	-	214,870	1,097,833
Current assets	2,006,970	-	16,650	2,023,620
Creditors: amounts falling due within one year	(1,125,905)	-	-	(1,125,905)
	1,764,028	**-**	**231,520**	**1,999,548**

17. ANALYSIS OF CHANGES IN NET DEBT

	Balance at 1 April 2023 £	Cash-flows £	Balance at 31 March 2024 £
Cash	**1,597,327**	(188,360)	**1,408,967**
Loans falling due within one year	**(25,000)**	25,000	**-**
Loans falling due after more than one year	**-**	-	**-**
	(25,000)	20,000	**(25,000)**
Total	**1,572,327**	(163,360)	**1,408,967**

18. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2024 the company had a total of future minimum lease payments under non –cancellable operating leases for each of the following periods:

	Land and buildings	
	2024 £	2023 £
Expiry date:		
Not later than one year	29,700	80,483
Later than one year and not later than five years	113,850	5,750
	143,550	86,233

Notes to the Financial Statements (continued)

As at 31 March 2024

19. CONTINGENT LIABILITIES

There is a possible but uncertain obligation on the outcome of a court claim against the Charity by a creditor. There is also a counter claim against the same creditor and at this stage it is not possible to quantify any potential liability.

There is another uncertain obligation arising from a local authority for the potential repayment of service income, but the Charity plans to discuss some pricing shortfalls on other contracts with them so at this stage it is not possible to quantify any eventual liability.

There is also a potential liability regarding a claim against the Charity for an outstanding debt due to the claimant of £99,766 for void rents. A similar claim was made in previous years and following a defense of the claim by the Charity the claim was eventually waived. The trustees consider that based on a similar defense to the current claim for void rents then no liability should arise.

20. PRIOR YEAR ADJUSTMENT

A change in the accounting policy for accruing overtime costs means the opening balances for the previous period should be restated as detailed below.

Changes to the balance sheet (statement of financial position)

	As previously reported £	Adjustment at 1 April 2022 £	Adjustment at 31 March 2023 £	As restated £
Creditors due with one year				
Accruals	(633,209)	(120,181)	(7,846)	(761,236)
Funds of the Charity				
Other unrestricted funds	2,292,833	(120,181)	(7,846)	2,164,806

Changes to the statement of financial activities

	As previously reported £	Adjustment £	As restated £
Charitable activities – Domiciliary, residential care and welfare costs	9,812,633	7,846	9,820,479
Surplus for the financial period	226,758	(7,846)	218,912

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

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Autism at Kingwood is a UK registered charity, managed by a highly skilled Senior Leadership Team and led by a Board of Trustees

Charity No.1041924
Autism at Kingwood is a company limited by guarantee. Registered in England No. 2980543

AUTISM AT KINGWOOD