NORTH EAST AUTISM SOCIETY

England & Wales · Charity number 1028260

Details

Other names	TYNE AND WEAR AUTISTIC SOCIETY
Status	Registered
Legal form	Charitable company
Company number	02859620
Registered	1993-11-11
Register	View on the Charity Commission register

Contact

Address	Lumley Court Drum Industrial Estate Chester Le Street Durham DH2 1AN
Phone	01914109974
Email	info@ne-as.org.uk
Website	www.ne-as.org.uk

Activities

Objects: TO PROMOTE THE WELFARE, DEVELOPMENT AND ADVANCEMENT OF CHILDREN, YOUNG PEOPLE AND ADULTS WITH PHYSICAL AND/OR LEARNING DISABILITIES AND IN PARTICULAR THOSE AFFECTED BY AUTISM WITHIN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND.

Activities: Working together to inspire, support, celebrate and equip autistic and neurodivergent people to fulfil their potential in life

Classification

- **How:** Provides Services
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

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Geography

- **Area of benefit:** UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
- Darlington
- Durham
- Gateshead
- Hartlepool
- Middlesbrough
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland
- Stockton-on-tees
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£36,717,191	£35,352,169	£29,723,475	1034
2024-04-30	£35,362,174	£33,832,595	£28,594,953	914
2023-04-30	£31,514,278	£30,880,947	£27,330,374	876
2022-04-30	£27,905,510	£26,008,528	£26,958,043	820
2021-04-30	£25,279,268	£23,056,107	£25,322,061	759

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Trustees

Name	Role	Appointed
DR RAKESH CHOPRA OBE	Chair	2023-05-01
Bob Nicholson		2024-03-27
David Parker		2018-02-23
JAMES BEALL		2024-09-03
JILLIAN CRUMBIE		
Lisa Jayne Waller		2021-06-29
Mehrban Sadiq		2023-06-27
NICHOLAS ANTHONY HOBDEY		2023-09-14
Nicola Leonard		2023-07-04
Stephen Connor		2024-09-03
Stephen Eyres		2024-01-12

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NORTH EAST AUTISM SOCIETY

England & Wales - Charity number 1028260

Accounts

north east
autism society

TRUSTEES ANNUAL REPORT AND ACCOUNTS

Directors Report and Financial Statements
Period Ended 31st March 2025

Registered Charity No: 1028260
Registered Company No: 02859620

NORTH EAST AUTISM SOCIETY
ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
For the period ended 31st March 2025

CONTENTS

	Page
Legal and Administration Information	3
Report of the Trustees for the period ended 31st March 2025	4
Statement of Trustee's responsibilities	12
Independent Auditor's Report	14
Statement of financial activities	18
Balance Sheet	19
Statement of Cash Flows	20
Notes to the financial statements	21

NEAS Vision statement: "A society where autism is understood, inclusion is the norm, and every neurodivergent person can lead a fulfilling life."

The Trustees of North East Autism Society have all served in office throughout the year to the date of this report.

Trustees:

Dr Rakesh Chopra OBE (Chair)
Jillian Crumbie
David Parker
Lisa Waller
Mehrban Sadiq
Nicola Leonard
Nick Hobdey
Stephen Eyres
Bob Nicholson
James Beall – appointed 04.09.2024
Stephen Connor – appointed 04.09.2024

Key management personnel (Senior Management Team):

Chief Executive Officer:
John J Phillipson

Company Secretary:
John J Phillipson

Head of Care:
Brian Stoker

Director of Education:
Christine Dempster

Reference and administrative details

Charity Number:
10282860

Company Number:
02859620

Registered Office:
15 Lumley Court, Drum Industrial Estate, Chester le Street, DH2 1AN

Advisors

Auditor:
S&W Audit, 17 Queens Lane, Newcastle upon Tyne, NE1 1RN

Bankers:
Barclays Bank PLC, PO Box 379, 71 Grey Street, Newcastle upon Tyne, NE99 1JA
Lloyds Bank, 54 Fawcett Street, Sunderland, SR1 1SF

Solicitors:
Ward Hadaway, Sandgate House, 102 Quayside, Newcastle upon Tyne, NE1 3DX

NORTH EAST AUTISM SOCIETY
TRUSTEE'S REPORT
For the period ended 31st March 2025

Report of the Trustees for the period ended 31st March 2025

Financial Statements

The Trustees present their report and accounts for the period ending 31st March 2025.

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

The period from 01st May 2024 to 31st March 2025 has been both challenging and rewarding for the Charity. There was a change of year end to 31st March meaning these accounts are for 11 months only with the 12 months to April 2024 as comparison. The Charity was out of sync with national government and local government where the majority of our income originates and to whom we report. These include:

- HMRC for payroll
- LAs for contracts and service fee increases
- DWP for quarterly returns
- ONS for quarterly returns
- Grant funders for applications, budgets, and submissions

There was a change in our reporting structure from 'Adults and Children' to 'Care and Education'. The Society has had separate departments for Care and Education for twenty years and following discussions with our auditing partners S&W Audit. The decision was taken to report on that basis.

Following the government's decision to make school fees vatable, the Society applied for VAT registration (Registration number GB 483 7209 69). As a major part of NEAS income is outside the scope of VAT, all income streams are calculated separately for recovery of input VAT. Input VAT is not recoverable on income streams that are not subject to output VAT and therefore the input VAT on these purchases is shown as non-recoverable VAT within these accounts.

The NEAS Vision statement: "A society where autism is understood, inclusion is the norm, and every neurodivergent person can lead a fulfilling life."

It has long been the desire of the trustees and management to make the Society more resilient to economic fluctuations by increasing the level of free reserves from a minimum of two months to three months to cover the Society's operating needs. Due to now being VAT registered, there is a necessary increase to cover the quarterly payment which is likely to be over £1m. This together with the effects of the pandemic, the cost-of-living crisis and the current economic fluctuations resulting from tariff wars and actual wars has strengthened the trustees and management's resolve and they are looking to achieve that position regarding free reserves over the next three years.

We are proud of our achievements, including maintaining high standards of care within all our children's and adult residential care homes. Ratings given by Ofsted and CQC respectively, reflect the high standards of care and support provided by our dedicated staff. All our children's and adult services are rated as Good by their respective regulators and two of our children's homes are judged to be Outstanding. Our children's homes are currently operating at full capacity. We have also been successful in our application to provide three registered children homes in Redcar and Cleveland. Over the last 12 months there have been many developments within Independent Supported Living (ISL) services with two additional services in County Durham. Our Short Break Service at NWF continues to increase in size, supporting over sixty individuals and their families.

Ofsted inspections took place as follows:

- Belford (inspection took place in September 2024) rated Good
- Braemar (inspection took place November 2024) rated Good
- Tunstall (inspection took place December 2024) rated Good
- Cedar House (inspection took place March 2025) rated Outstanding

A new ISL opened in Shildon in April 2025 (Sunnydale) and houses one service user. It is a shared service with Doxford Close, Newton Aycliffe and staff work between the two units. There are now 17 ISL units in total.

Our recent bid to tender for the management of three new children's residential care homes in Redcar and Cleveland was successful. The local authority has purchased and refurbished three bungalows and assessments have been carried out for three children who will live in the bungalows (one child per bungalow). We will provide a team of staff to care for the children. There is the potential that more than one child could live in the bungalows at some time in the future.

The Growing Futures public appeal was launched on 17 February to raise £1 million to help fund the New Warlands Farm project. The Farm will be developed into a unique visitor destination which will provide work placements and opportunities for autistic and neurodivergent people.

Sir Peter Vardy has pledged £500,000, getting us halfway to our goal. The hope is that other businesses and organisations will match his pledge and help us reach the £1 million target.

You can find out more about the appeal and how businesses can help at:
https://www.ne-as.org.uk/growing-futures/ and see our news coverage in the Northern Echo:
Sir Peter Vardy's charity plea: 'Match my £500k to change lives' | The Northern Echo.

The Growing Futures appeal is our most ambitious as a charity to date, and it will be a Society wide effort to make this vision into a reality.

You can read the full story here:
https://www.itv.com/watch/news/on-the-farm-where-autistic-people-are-given-a-chance-at-employment/tpv5swg

Following the felling of the Sycamore Gap tree, The National Trust announced that 49 'Trees of Hope' Sycamore Gap saplings were to be gifted to individuals, groups and organisations across the UK. Nearly 500 applications were received for the 49 saplings and NEAS were honoured to be announced as one of those recipients. The sapling will be planted in an appropriate place at the New Warlands Farm site once building works have been completed.

CEO John Phillipson was invited to give evidence on the Autism Act 2009 by the House of Lords Committee in April 2025. Following oral evidence given, supporting written and filmed evidence was emailed to the Committee for consideration. The Committee was appointed by the House of Lords on 30 January to scrutinise the impact and effectiveness of the Autism Act 2009 and examine related issues including the operation of the statutory guidance, and the implementation and effectiveness of the Autism Strategy. The Committee began hearing public oral evidence on 10 March. The Committee must report by 30 November.

With the introduction and roll out of a new practice delivery philosophy "STEP" in winter 2023 we revamped how our training looks and is delivered to include a robust induction that looks at how we best support autistic people using this model. We also looked at our existing staff training and have embedded STEP with the view to get our staff thinking proactively about the people they support as well as sharing good practice within those training sessions. Our STEP model has also been accredited by the Restraint Reduction Network as we renewed our accreditation for another year. As a team we continue to grow and learn as the cohort of service users we support shifts and changes. Looking ahead to the future we are looking at re-launching our external training offer to not only increase our income stream, but to also increase the knowledge and understanding of supporting autistic people within other organisations.

Our education services are recognised for their specialist expertise, attracting referrals from across the Northeast and maintaining a strong strategic presence in the region. Working closely with local authorities and partners, our schools and college support a diverse range of learners, many of whom have faced long-term exclusion or have been NEET due to significant levels of dysregulation. At the heart of everything we do is a person-centred approach, ensuring each learner's strengths, needs, and aspirations shape their learning journey.

To ensure a robust, high-quality provision, our staff receive ongoing specialist training to deliver a personalised approach for each learner. Learners engage in tailored programmes that prepare them for the next stage of their education while developing the skills, confidence, and resilience needed for adulthood and life beyond school, promoting positive long-term outcomes.

All schools and the college are currently rated "good" by Ofsted, with two schools achieving outstanding ratings for the "behaviour and attitudes" area of inspection, reflecting the exceptional quality of teaching, personalised support, and transformative impact on learners' lives.

Our social and vocational programmes provide invaluable opportunities for autistic and neurodivergent people to develop their potential and expand what they know, understand and can do. Individuals follow their person-centred programmes. A wide range of meaningful vocational and social activities are offered, which include meal preparation, shopping, woodwork, cider making, crafts, community-based activities, sensory activities, retail experience, ground maintenance, horticulture and music

As we continue to experience significant growth within our charity, we have seen an impressive increase in the number of referrals across both our education and care services. To effectively manage this growth, we have continued to welcome new trustees to our board. Their expertise is invaluable as we navigate this exciting phase and work to strengthen our governance framework.

In line with our growth, we have continued to make developments within IT systems. These systems not only support our growing infrastructure, but also assist us in the ongoing digitalisation of our operations, ensuring we remain efficient and compliant with industry standards.

Our Employment Futures team have been working hard and over the past twelve months have achieved the following outcomes:

- 2 UKSPF (United Kingdom Shared Prosperity Fund) funded provisions serving 60 participants in South of Tyne and 80 in North of Tyne, already getting more than 10 jobs secured for our participants against a target of 8 - with many more predicted;

- Successfully secured Trailblazer funding via North East Combined Authority (NECA), our biggest single project financially of around £875,000 which will see us supporting over 200 participants across 7 local authorities, including Durham and Sunderland, where we have not had any projects since around 2020.

- Strengthened our relationship with our delivery partner, Azure Charitable Trust, and together we are the only organisation to win the entire allotted amount across all funding opportunities.

- Retained experience staff, as well as recruiting a further 5 employment specialists to help us grow our support across the region.

- Continued to grow our mentoring for students within university, as well as employing 2 part time mentors to help us with our increase in numbers – numbering over 40 students.

- Continued to grow our Access to Work provision, ensuring that participants starting work are given full support whilst in work at the same time as increasing awareness to employers across the region

Over the past year, the Marketing Team at NEAS has delivered a series of impactful campaigns that raised awareness, deepened engagement, and furthered the Society's mission. A major highlight was World Autism Acceptance Month 2025 a global initiative promoting understanding, acceptance, and inclusion. Our campaign focused on making a meaningful difference for autistic people and their families in the North East, gaining support from communities, schools, and businesses, and securing widespread regional and national media coverage. We engaged with over 250 schools and 50 businesses, providing tailored toolkits to build long-term partnerships and increase demand for our training services.

Another standout achievement was the 'Acceptance' campaign during Autism Acceptance Month, which reached over a million people through digital and traditional media channels. We also recognised businesses and partners taking real action on inclusion through our Autism Acceptance Award that highlighted those employers embedding acceptance meaningfully in their work.

This year also brought national recognition for our young Autism Activists' film, 'Autism from the Inside' which won bronze in the People's Choice category at the Smiley Charity Film Awards in London, and we received The Northern Echo Business IQ Diversity and Inclusion Award for our work with regional businesses and partners.

We have produced our first documentary about autism and airports. This documentary is part of a series called 'Hidden Barriers' looking at the challenges autistic people face in everyday life. Plans for future films will cover health, finance, entertainment, sport and schools. The documentary has gained strong traction across the UK aviation industry, reaching airports, airlines, and key bodies. It was shared with all UK airports, major airlines, Airports UK, the International Air Transport Association, and the Government's Aviation Accessibility Task Force.

We continued to build on our partnerships with generous regional businesses with the roll out of our corporate programme. This resulted in us receiving impressive in-kind support up to £400,000, focused towards our Growing Futures appeal (in the year under review). We are extremely grateful to all the North East businesses that supported us, and who really helped us to make a difference.

Our community fundraising delivered a fantastic £103,321 from programmed activity across the year, with standout contributions including the Great North Run and Cycling Challenge, which alone raised over £34,000. Other grassroots activities such as bucket collections added further to this total; in addition, general donations and in-memory donations provided vital support.

Beyond community events, other areas of giving made a strong impact. Online donations and regular giving helped to ensure sustainable income, while corporate support remained significant at over £27,400, reflecting strong partnerships with local businesses. Seasonal campaigns such as Christmas/Little Stars appeal towards the running of our Toddler Groups contributed over £10,000, providing both funds and visibility of our vital Family Development Services. Together, these combined streams of support reflect the generosity and commitment of our community, partners and supporters, generating vital income to sustain and expand our services.

Within the period, we were able to support many voluntary funded projects and programmes (including New Warlands Farm Enterprise; various Employment Futures programmes; Family Development toddler groups, autism hubs, and autism activists; Education gym equipment; and Care youth clubs and play equipment) - through significant grant aid and new contracts to the value of £1.2M.

In the year in focus, the Family Development Service supported over 600 families directly, providing vital guidance, advocacy, and opportunities for connection.

Our enquiry service handled hundreds of requests, particularly from Newcastle and Durham, covering education, emotional wellbeing, diagnosis, benefits, and housing. Autism hubs in Newcastle and North Tyneside continue to thrive, with growing engagement from ethnically diverse communities. Families sought help with EBSNA (Emotionally Based School Non-Attendance), anxiety, and burnout, reflecting gaps in wider provision. Feedback was outstanding, with 98% rating the hubs five stars and all participants recommending them to others.

Case work provided tailored support to families experiencing complex challenges, including trauma, housing issues, and safeguarding concerns. We worked closely with schools, health teams, and CYPS (Children and Young People's Service) to ensure children and parents received the help they needed. In early years, we launched an innovative partnership with the Great North Children's Hospital to reduce diagnostic waiting times and ran parent and toddler groups in Howdon, Meadowell, and Newcastle, supporting over 45 children.

Family Development's youth service celebrated success at the Smiley Film Awards with two silver awards and delivered the seventh science club in conjunction with the Life Science Centre, helping children rediscover confidence and joy in learning. Online, our platform grew to over 5,300 members, while monthly webinars ensured families nationwide could access knowledge and strategies.

We expanded the Autism Acceptance Award programme to include new partners and launched the Gold Plus Award. Additional achievements included professional training, podcasts, conferences, new resources, and becoming a delivery partner for the PINS (Partnerships for Inclusion of Neurodiversity in Schools) programme.

Other highlights and initiatives during the year include:

- A Halloween sensory trail was successfully hosted at New Warlands Farm;
- Makaton Awareness Training was made available to all staff to further support communication needs;
- Aycliffe School worked with The Bowes Museum on collaborative educational projects;

- A Thornhill Park pupil raised £250 for the Freeman Hospital;
- Ongoing IT upgrades and innovations to strengthen digital systems and service delivery;
- Restructures of Education and Care salary frameworks to improve recruitment and retention;
- Continued work on the Gender Pay Gap, with transparent reporting and action planning;
- Ecology campaign with a focus on environmental sustainability across our services;

Financial Review

Results

The accounts have been produced in accordance with the Accounting and Reporting by Charities Statement of Recommended Practice (updated 2019). They incorporate the pension commitments of the North East Autism Society Retirement Security Plan a defined benefit scheme as required by Financial Reporting Standard 102.

Total income of the Society increased by 12.6% (pro-rata) to £36,717,191 (2024: 12.2% to £35,362,174) while total expenditure increased by 14.7% (pro-rata) to £35,352,169 (2024: 10.4% to £33,839,595) to produce net income for the year of £1,365,021 (2024: £1,522,579). Income has increased due to the increased number of service users. Expenditure has increased due to additional staffing costs to meet the needs of these additional service users and due to the increased cost of living. It should be noted that the total income includes £1,309,854 (2024: 666,199) of grants and donations.

At 31st March 2025 the Society's Retirement Security Plan pension scheme had a fund surplus under FRS102 valuation requirements of £3,380,000 (2024: £3,142,000) however in line with FRS 102 requirements this has been capped at £nil in these financial statements.

Total unrestricted accumulated funds at 31st March 2025 are £28,927,459 (2024: £28,562,192). The Society intends in the future to use its funds, less the amount set aside for operational reserves, held in fixed assets, and incurred on the repayment of loans, on improving the Society's services. The land holding at Carley Hill, Sunderland has been sold subject to contract and the sale is expected to be complete in late 2025. The decision has been made to plough the proceeds into the capital costs of the Society's Growing Futures Project at New Warlands Farm.

By way of investment, the Society continues to utilise short term cash deposits as the available funds arise, mainly from fees received in advance. Interest received on cash deposits during the year totalled £267,610 (2024: £223,849).

Key Performance Indicators (KPI's)

The society measures a number of KPI's to measure its performance.

	2024/2025	2023/2024
Total Income growth	11.72%	12.2%
Debtor's days outstanding	45 days	24 days

Designated Funds
An amount of £500,000 has been designated for the development of NEAS facilities for Capital Projects.

Reserves Policy

Reserves are set aside to provide financial stability and to support the Society's long term Strategic Plan. The Trustees have forecast that the level of free reserves required to sustain the Society's operations will be equivalent to a minimum of two month's budgeted expenditure, at 31st March 2025 this amounted to £6,720,555 (2024: £5,983,000). The policy is reviewed by the Trustees as part of the strategic planning process.

It has long been the desire of the Trustees and management to make the Society more resilient to economic fluctuations by increasing the level of free reserves from a minimum of two months to three months to cover the Society's operating needs. Due to now being VAT registered there is a necessity to increase the free reserves to cover the quarterly payment which is likely to be circa £1m. This together with the effects of the pandemic, the cost-of-living

crisis and the current economic fluctuations resulting from tariff wars and actual wars has strengthened the Trustees and Managements resolve and they are looking to achieve that position over the next three years.

At 31st March 2025, excluding fixed assets, the loans, and the Designated Reserves, there were unrestricted reserves of £6,909,186 (2024: £6,490,715).

At 31st March 2025 the company held cash balances of £6,442,927 (2024: £6,652,130), which is offset by a bank loan of £501,758 (2024: £1,118,501) and £nil (2024: £22,917) of other loans. The bank loan was refinanced in December 2022 with a term of three years based on 1.9% above the bank's base rate and has been fully repaid by August 2025.

Restricted funds at 31st March 2025 were £296,016 (2024: £32,761) and Designated funds £500,000 (2024: £Nil)

Investment Policy

The Society introduced a Treasury Management Strategy. The Society has the power to invest funds not immediately required for its general purpose in such investments as it deems fit for the purpose.

Society's investment objectives continue to be to:

- Generate income to further the objects of the Charity
- Safeguard the assets and business continuity of the Charity
- Comply with the conditions attached to restricted funds
- Ensure working capital and restricted reserves are always readily available in cash
- Meet the requirements of the Reserves Policy and the Strategic Plan

Whilst ensuring that the Trustees fulfil their fiduciary responsibilities concerning investments without exceeding their powers of investment. The Society's policy continues to be to maintain cash deposits rather than to invest in stocks and shares, property, or any other investment. The policy is kept under review.

Going Concern Policy

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for at least 12 months from the date of approval of these financial statements. 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.

Structure, Governance and Management

Trustees
The Trustees who served during the year and up to the date of signing are
Dr Rakesh Chopra OBE (Chair)
Jillian Crumbie
David Parker
Lisa Waller
Mehrban Sadiq
Nicola Leonard
Nick Hobdey
Stephen Eyres
Bob Nicholson
James Beall – appointed 04.09.2024
Stephen Connor – appointed 04.09.2024

Governing Document

The organisation was first established as an unincorporated association under the name "Tyneside Society for Autistic Children" in 1970. By 1979 the Society had raised enough funds to purchase 21 Thornhill Park which was refurbished and opened as a school for six children. The school numbers grew, and Tyne and Wear Autistic Society was incorporated and

registered as a Charity in 1993. The registered charity number is 1028260 and the registered company number is 02859620. The Private Company Limited by Guarantee and not having a share capital was incorporated under the Companies Act 1985 on 6 October 1993. Members' liability is limited to £10. The Society was renamed North East Autism Society in May 2009 and is governed by the Memorandum and Articles of Association dated 1st May 2009.

Organisation

A Chief Executive is appointed by Trustees and is accountable to them for the day-to-day management of the Society, implementing strategic policy and plans agreed by the Board. The Chief Executive is not a Trustee but is a paid officer of the Society. The Chief Executive is supported in managing the Society by the Senior Staff Management Team who directly manages the services of the Society.

Appointment of Trustees

In accordance with our Articles of Association, Trustees are elected by the Members of the Society at the Annual General Meeting. All Trustees must be Members of the Society, but none can be in its employ i.e. receive a salary or fee. One third of the Trustees stand down annually and may offer themselves for re-election at the Annual General Meeting. The Trustees elect from their number a Chairman of the Board.

No Trustee has any financial interest in the Society. Trustees are covered by Directors and Officers Insurance while staff involved in the provision of advice and direct services are covered by Professional Indemnity Insurance.

As the Society provides services to children and vulnerable adults our Trustees are subject to enhanced Disclosure and Barring Service checks.

Trustee induction and training

New Trustees undergo an orientation meeting to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the authority and responsibilities of the Board and the decision-making process. They are provided with a copy of Board minutes for the prior 18 months and of the most recent Trustees Annual Report and Accounts. In addition, they are supplied with relevant Charity Commission guidance documents including the Commission's "Strategy for dealing with Safeguarding Children and Vulnerable Adults Issues in Charities".

All Trustees are updated on issues and guidance regarding charity and company law and are encouraged to attend appropriate external and internal training events.

Related parties and co-operation with other organisations

The Society is a membership organisation. On the 31st March 2025 there were 116 voting members whose details were held on our central register.

Most members are parents of autistic children or adults. The Society has however always been very keen to forge strong links with professionals and key staff in external agencies for example the NHS and Local Authorities. A number of our voting members are therefore professionals with a strong interest in autism and our work. We are keen to encourage autistic people to join as members of the Society and will continue to promote this in the year ahead.

Any connection between Trustees and senior managers must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party.

Subsidiary Undertaking

On the 8th October 2024 the Society established a subsidiary 'New Warlands Farm Enterprise Ltd', Company number: 16006055 with a share capital of one Ordinary share, £1, being fully owned by the Society. For the period to 31st March 2025 New Warlands Farm Enterprise Ltd was dormant.

Pay policy for senior staff

The Board of Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running, and operating the Society on a day-to-day basis. All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in note 12 to the accounts. The Board of Trustees benchmark salaries of senior staff against pay levels in other similar charities and the pay of all staff is reviewed annually. We attempt to reflect pay levels in accordance with the pay scales determined by the National Joint Council (NJC) for local government services.

Risk management

The Board of Trustees fully recognises its responsibility for the management of risk to the Society. The Society maintains a risk register, which is reviewed annually, and it is the responsibility of the Chief Executive to give updates to the Trustees on all aspects of risk management.

Principal risks and uncertainties

The major risks to North East Autism Society are identified as:

- Income streams and cost pressures from statutory bodies and other external regulatory services, for example fees remaining frozen and inflation continues to be absorbed by providers.
- Potential significant increase in pension liability and/or reduction in pension asset values on the defined benefit scheme, which has been closed to new members since 9th March 2012.
- Wage inflation, per the ONS, has fallen to 5% from a high of 8.9% in 2023 however it is still above inflation, which impacts the society if Local authorities base their annual uplifts on the CPI. Although the peak is now over the high cost of living continues to add pressure for pay rises and is exacerbated by shortages of suitable candidates in the job market.

Section 172 Stakeholder engagement

The Charity understands that success is driven by strong relationships and endeavours at all times to foster and strengthen its relationships with the Families of the service users, the staff and other stakeholders. The Board of Trustees consider that through their strategic planning and decision making they have acted in a way that is most likely to promote the success of the charity for the benefit of both the service users and all the stakeholders.

Clients and Funding Providers

The charity works closely with the NHS, Government Departments, local authorities and our generous donors and grant funders to ensure that our service delivery meets their requirements and our charitable objectives.

Suppliers

The Charity engages regularly with our banking and technology suppliers to review performance, plan development, and stay current in an ever-changing technological world. The Charity maintains a strong relationship with our suppliers especially the staffing agencies that have been essential in maintaining staffing levels during and post covid.

Employee Involvement

The Charity encourages the involvement of its employees in its management through regular meetings of management which have responsibility for the dissemination of information of particular concern to employees (including financial and economic factors affecting the performance of the Charity) and for receiving their views on important matters of policy. A series of meetings between the CEO and staff at various sites are arranged throughout the year.

Equality, Diversity, and Inclusivity

Accessibility and Inclusivity are at the heart of everything at NEAS and our recruitment policies, staff training, and internal policies are based on promoting equality.

Disabled Persons

The Society is committed to employing people with disabilities. We are registered as "Disability Confident Employers" with DWP. We are pleased that the number of people employed by NEAS describing themselves as autistic, neurodiverse or disabled has increased in the period under review.

Environmental SECR reporting around carbon emissions

The energy results for energy usage in property for the year, the comparison figures and the square footage of the office buildings, service user homes, schools and farms are as yet not available. Due to the number of residential homes and other buildings used for the Society, it is a large undertaking to collate the information required and the Society is working on the collation of this information.

The usage for the 12 months to August 2025, based on the Electricity and Gas supplier's figures of annual consumption, was
Gas 3,312,560 Kwh
Electricity 1,304,604 Kwh
Property square footage: 19,188

The comparative figures for 2024 were not available. The previous available usage figures for 2023, based on the Electricity and Gas supplier's figures of annual consumption, was
Gas 2,884,468 Kwh
Electricity 871,134 Kwh
Property square footage: 19,188

Transport figures are for our fleet of minibuses and other vehicles used for the transport of the service user. The figures are only available for full years Jan to Dec and do not include business travel or private milage CO2 emissions.

NEAS Projected fleet emissions for Jan to Dec 2024
Vehicle days 27,983
Average CO2 163
Annual Tonnes CO2 265.72

NEAS Projected fleet emissions for Jan to Dec 2023
Vehicle days 29,664
Average CO2 163
Annual Tonnes CO2 281.17

Trustees' responsibilities in relation to the financial statements

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources including the income and expenditure of the charitable company for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.
- Observe the methods and principles in the Charities SORP.

NORTH EAST AUTISM SOCIETY
TRUSTEE'S REPORT
For the period ended 31st March 2025

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity which enables them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of our auditors

A resolution to re-appoint S&W Audit as auditors for the ensuing year will be proposed at the Annual General Meeting in accordance with the Companies Act 2006.

By order of the Board of Trustees



Dr Rakesh Chopra OBE (Chairman of Trustees)
Date: 19 December 2025



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH EAST AUTISM SOCIETY

Opinion

We have audited the financial statements of North East Autism Society (the 'charitable company') for the period ended 31 March 2025 which comprise Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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 charitable 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 other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report, which incorporates the Strategic Report and the Directors' Report prepared for the purpose of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Directors' Report contained within the Trustees' Annual Report.

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

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 12, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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:

We obtained a general understanding of the charitable company's legal and regulatory framework through enquiry of management concerning their understanding of relevant laws and regulations, the entity's policies and procedures regarding compliance, and how they identify, evaluate and account for litigation claims. We also drew on our existing understanding of the charities industry and regulation.

We understand that the charitable company complies with the framework through:

- Directors comply with duties under the Companies Act 2006, including accurate record-keeping and annual filings.
- Trustees follow the Charities Act 2011, ensuring public benefit and submitting reports to the Charity Commission.
- The organisation is registered with the Care Quality Commission (CQC) and meets all fundamental standards of care.
- Safeguarding policies align with the Children Acts 1989 and 2004, with all staff trained in child protection.
- The organisation is subject to Ofsted inspections and maintains readiness through regular internal reviews.
- The Equality Act 2010 is followed to prevent discrimination and promote inclusion across all activities.
- Financial statements are prepared in line with SORP (FRS 102), ensuring transparency and accountability.
- All staff complete annual training and assessments on relevant laws and procedures.
- Operating manuals are updated as regulations change, and staff are required to follow them.

In the context of the audit, we considered those laws and regulations which determine the form and content of the financial statements, which are central to the charitable company's ability to conduct its business, and/or where there is a risk that failure to comply could result in material penalties. We identified the following laws and regulations as being of significance in the context of the charitable company:

- Compliance with the Companies Act 2006, Charities Act 2011, and the Charities SORP (FRS 102) in the preparation and presentation of the financial statements.
- The organisation is registered with the Care Quality Commission (CQC) and meets the fundamental standards of care, including safety, dignity, consent, and good governance.
- Safeguarding policies align with the Children Acts 1989 and 2004, with all staff trained in child protection.
- The organisation is inspected by Ofsted under the Education Inspection Framework, which assesses quality of education, leadership, safeguarding, and personal development

We performed the following specific procedures to gain evidence about compliance with the significant laws and regulations identified above:

- Gaining an understanding of the sector in which the charitable company operates, including the relevant legal and regulatory framework.
- Reviewing the internal controls in place to manage risks related to fraud and non-compliance with laws and regulations.
- Assessing the risk of management override of controls, including testing a sample of journal entries.
- Conducting inquiries with management and those charged with governance regarding their identification and assessment of any fraud or legal non-compliance.
- Reviewing correspondence with regulatory bodies such as Ofsted and the Care Quality Commission (CQC).

The senior statutory auditor led a discussion with senior members of the engagement team regarding the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur. The areas identified in this discussion were:

- Manipulation of the financial statements, via fraudulent journal entries.
- The incorrect cut off of grants and dontations resulting in income being recognised in the wrong accounting period.
- The incorrect cut off of fee income resulting in income being recognised in the wrong accounting period.

These areas were communicated to the other members of the engagement team not present at the discussion.

The procedures we carried out to gain evidence in the above areas included:

- Testing journal entries, focusing particularly on postings to unexpected or unusual accounts and those posted at unusual times.
- Obtain third party documentation for a sample of donations and grants and reviewing the documentation to ensure that income has been recognised in the correct accounting period.
- Recalculation of fee income for a sample of service users throughout the year which was compared to actuals to ensure that any amounts required to be accrued or deferred had been don't so correctly.

Overall, the senior statutory auditor was satisfied that the engagement team collectively had the appropriate competence and capabilities to identify or recognise irregularities. In particular, both the senior statutory auditor and the audit manager have a number of years' experience in dealing with charitable companies.

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

Use of our report

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



Craig Henderson

Senior Statutory Auditor, for and on behalf of

S&W Audit

Statutory Auditor

Chartered Accountants

17 Queens Lane

Newcastle upon Tyne

NE1 1RN
21 December 2025

NORTH EAST AUTISM SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
For the period ended 31st March 2025

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted funds £	Restricted funds £	Designated funds £	Total PE 31/03/2025 £	Total YE 30/04/2024 £
Income from:						
Donations and grants	2	15,597	1,294,257	-	1,309,854	666,199
Charitable activities	3	34,997,434	-	-	34,997,434	34,324,185
Other trading activities	4	142,293	-	-	142,293	147,941
Investment income	5	267,610	-	-	267,610	223,849
Total income		35,422,934	1,294,257	-	36,717,191	35,362,174
Expenditure on:						
Cost of raising funds		188,858	-	-	188,858	209,210
Expenditure on charitable activities	6	34,132,309	1,031,002	-	35,163,311	33,630,385
Total Resources Expended		34,321,167	1,031,002	-	35,352,169	33,839,595
Net incoming before transfers		1,101,767	263,255	-	1,365,022	1,522,579
Gross transfer between funds	20	(500,000)	-	500,000	-	-
Comprehensive income		601,767	263,255	500,000	1,365,022	1,522,579
Other comprehensive income						
Actuarial gain / (loss)	23	(236,500)	-	-	(236,500)	(258,000)
Net movement of funds		365,267	263,255	500,000	1,128,522	1,264,579
Fund Balances Brought Forward 1st May 2024	20	28,562,192	32,761	-	28,594,593	27,330,374
Balances carried forward at 31st March 2025	20	28,927,459	296,016	500,000	29,723,475	28,594,953

NORTH EAST AUTISM SOCIETY
BALANCE SHEET
For the period ended 31st March 2025

	Note	BALANCE SHEET	31/03/2025		30/04/2024
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	15	21,516,514		21,962,820	
Investments	16	1		-	
			21,516,515		21,962,820
Current Assets					
Debtors	17	6,468,937		4,488,880	
Cash at bank and in hand		6,442,927		6,652,130	
		12,911,864		11,141,010	
Creditors					
Amounts falling due within one year	18	(4,704,904)		(4,508,877)	
NET CURRENT ASSETS			8,206,960		6,632,133
TOTAL ASSETS LESS CURRENT LIABILITIES			**29,723,475**		**28,594,953**
Pension asset / (liability)	23		-		-
NET ASSETS			**29,723,475**		**28,594,953**
The funds of the charity:					
Unrestricted funds:					
General funds	20	28,927,459		28,562,192	
Designated funds	20	500,000		-	
			29,427,459		28,562,192
Restricted funds:					
Restricted reserves	20		296,016		32,761
TOTAL FUNDS			**29,723,475**		**28,594,953**

The financial statements were approved and authorised for issue by the Trustees of North East Autism Society on 19/12/2025 and signed on their behalf.

Chairman of Trustees
Dr Rakesh Chopra OBE (Chairman of Trustees)

Company Number 02859620

NORTH EAST AUTISM SOCIETY
STATEMENT OF CASH FLOWS
For the period ended 31st March 2025

STATEMENT OF CASH FLOWS

	Note:	£	31/03/2025 £	£	30/04/2024 £
Cash used in operating activities	A		688,760		2,105,176
Purchase of tangible fixed assets		(525,911)		(820,112)	
Purchase of Investments		(1)			
Interest income		267,610		223,849	
Cash (used in) investing activities			**(258,302)**		**(596,263)**
Cash flows in financing activities					
Repayment of borrowing		(639,661)		(114,466)	
Cash used in financing activities			**(639,661)**		**(114,466)**
Decrease in cash in the year			(209,203)		1,394,447
Cash at the beginning of the year			6,652,130		5,527,683
Total cash at the end of the year			**6,442,927**		**6,652,130**

Note A Reconciliation of surplus income to net cash inflow from operating activities

	2025 £	2024 £
Net Comprehensive Income	1,365,022	1,522,579
Add back depreciation charge	972,217	1,025,023
Deduct interest income shown in investing activities	(267,610)	(223,849)
(Increase) / Decrease in Trade Debtors	(2,434,770)	197,840
Increase /(Decrease) in Trade Creditors	(384,365)	1,269
(Increase) / Decrease in Prepayments and Accrued income	452,478	(547,529)
Increase /(Decrease) in Accruals and Deferred income	246,398	287,174
Increase /(Decrease) in VAT	763,028	-
Increase /(Decrease) in Tax and SS	69,350	61,228
Increase /(Decrease) in Other Creditors	141,277	39,123
(Increase) / Decrease in Other Debtors	2,235	318
Company pension contributions	(236,500)	(258,000)
	688,760	**2,105,176**

NOTES TO THE ACCOUNTS

Note 1 Accounting Policies

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

Accounting convention

The financial statements are prepared under the historical cost convention.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

On the 8th October 2024 the Society established a subsidiary 'New Warlands Farm Enterprise Ltd', Company number: 16006055 with a share capital of one Ordinary share, £1, being fully owned by the Society. For the period to 31st March 2025 New Warlands Farm Enterprise Ltd was dormant. In line with section 405(2) of the Companies Act and 24.11 of the Charities SORP, the subsidiary has not been consolidated as it is not material.

The financial statements are presented in sterling which is also the functional currency of the charity. Monetary amounts in these statements are rounded to the nearest £, except where otherwise indicated.

Going concern

The charity derives the majority of its income from agreed fees for the provision of education and support for autistic individuals. The ongoing demand for these services ensures the exposure to risk from the current difficult economic conditions is minimal. Cash reserves are available to meet the charity's needs as they arise, as detailed within the reserves policy.

The Trustees believe the charity is well placed to manage its business risks successfully and thus they have adopted the going concern basis of accounting in preparing the financial statements.

Income

All income is included in the SoFA when the charity is entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the SoFA when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Where there are performance related conditions attached to any grants or donations, income is recognised when the conditions have been met or when meeting the conditions is within the Charity's control and there is sufficient evidence that they have been met or will be met, otherwise they are deferred. When a grant condition allows for the recovery of any unexpended grant, a liability is recognised when the repayment becomes probable.

Where there are terms placed on income that limit the charity's discretion over how that income can be used, that income is shown as restricted income in the accounts.

Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. Please refer to the Trustees' annual report for more information about their contribution.

Investment Income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

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 1992 to the extent that these are applied to its charitable objects.

Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- **Costs of raising funds** comprise the costs of the fundraising team and the costs of commercial trading from the sale of refreshments.
- **Expenditure on charitable activities** comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- **Irrecoverable VAT**
  Expenditure includes any irrecoverable VAT and is reported as part of the expenditure to which it relates

Allocation of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, HR, payroll, and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

Operating leases
The charity classifies the lease of vehicles, and other equipment as operating leases where substantially all of the benefits and risks of ownership remain with the lessor and are charged against profits on a straight-line basis over the period of the lease.

Tangible fixed assets
Fixed assets are capitalised at cost, the Trustees have set a de-Minimis limit in respect of non-capitalisation of fixed assets of £1,000. Fixed assets are stated at cost less depreciation. Depreciation is not provided on freehold land. On other tangible fixed assets depreciation has been calculated so as to write off the cost in equal annual instalments over their estimated useful lives. The rates of depreciation are as follows:

Asset Category	Annual rate
Freehold buildings	2%
Lodges	4%
Furniture and fixtures	10%
Equipment	20%
Computer equipment	33%
Motor vehicles	25%

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use.

Debtors
Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid deposit account.

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.

Fees in advance
Fees received during the period in respect of periods after 30th March 2025 the period end are included within creditors and/or Deferred Income.

Financial Instruments
The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' of FRS102, in full to all of its financial instruments. Financial Instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities, or equity instruments.

Pension schemes

Defined contribution scheme
The company operates and contributes to a defined contribution pension scheme which is available to all staff after a minimum of three months service and at 31st March 2025 membership totalled 941. The pension costs charged to the statement of financial activities for this scheme reflect the contributions payable by the charity during the period.

Defined benefit scheme
The company also operates a defined benefit pension scheme (North East Autism Retirement Security Plan) which was closed to future accrual on 9th March 2012. The assets of the scheme are held separately from those of the company in an independently administered fund. At 31st March 2025 membership totalled 115, comprising 46 members with deferred benefits and 69 members in receipt of pension payments from the scheme.

The assets of the plan are measured using fair value. Plan liabilities are measured using the projected unit method and discounted at the current rate of return on a high-quality corporate bond of equivalent term and currency to the liability. The increase in present value of the liabilities of the scheme expected to arise from employee service in the period is charged to the operating surplus.

The expected return on the scheme's assets and the increase during the period in the present value of the scheme's liabilities, arising from the passage of time, are included in pension finance costs. Actuarial gains and losses are recognised in the statement of total recognised gains and losses.

Restricted Funds
These represent income relating to fund raising and donations which are allocated by the donor to specific projects. Fundraising and donations are recorded when received.

Unrestricted Income Funds
These represent funds which are expendable at the discretion of the Trustees for the furtherance of the objects of the charity. Such funds may be held for the purpose of meeting the administration and operational costs of the Society. The Trustees have the power to set aside unrestricted funds for specific designated future purposes.

Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions

The key accounting estimate relates to the valuation of the defined benefit pension obligation. The Society has an obligation to pay pension benefits to certain employees. The cost of these benefits and the present value of the obligation depend on a number of factors including life expectancy, salary increases, asset valuations and the discount rate on corporate bonds. Management estimates these factors in determining the net pension asset / liability as at the year end. The assumptions reflect historical experience and current trends. See note 23 for the disclosures relating to the defined benefit pension scheme.

Note 2 Income from donations and grants

	Note		2025 Total		2024 Total
		£	£	£	£
Restricted	20		1,294,257		643,966
Unrestricted:					
Donations and gifts		15,597		22,233	
			15,597		22,233
			1,309,854		**666,199**

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the period ended 31st March 2025

Note 3 Income from charitable activities - unrestricted

	2025 Total £	2024 Total £
Fees for the supply of services	34,796,935	34,179,788
Other income from charitable activities	200,499	144,397
	34,997,434	**34,324,185**

Note 4 Income from other trading activities - unrestricted

	2025 Total £	2024 Total £
Fundraising	88,367	100,065
Refreshment income	53,926	47,876
	142,293	**147,941**

Note 5 Investment Income - unrestricted

	2025 Total £	2024 Total £
Interest from deposit accounts	267,610	223,849
	267,610	**223,849**

Note 6 Analysis of expenditure on charitable activities

	Care Services £	Education Services £	Other £	2025 Total £	2024 Total £
Staffing costs	13,557,118	11,181,897	807,260	25,546,276	24,278,760
Grant expenditure	2,096	5,317	276,711	284,125	-
Supplies and services	562,974	546,530	16,362	1,125,865	1,486,684
Premises costs	502,101	667,827	68,663	1,238,591	1,404,259
Transport costs	422,826	407,445	27,843	858,114	756,777
Administration	183,141	178,527	90,596	452,264	398,926
Bank loan interest	31,839	28,235	-	60,074	82,147
Depreciation	300,962	525,443	28,307	854,711	884,962
Irrecoverable VAT	17,751	4,745	1,540	24,036	-
Governance costs	129,976	115,262	-	245,237	268,841
Support costs	2,371,229	2,102,788	-	4,474,017	4,069,028
	18,082,013	**15,764,016**	**1,317,282**	**35,163,311**	**33,623,385**

Expenditure on charitable activities was £35,163,312 (2004: £33,630,385) of which £34,132,310 (2024: £32,947,987) was unrestricted and £1,031,003 (2004: £682,399) was restricted.

Staff costs include agency staff of £960,321 (2024: £963,949) excluded from note 10

Note 7 Summary analysis of expenditure and related income for charitable activities

	Care Services £	Education Services £	Other £	2025 Total £	2024 Total £
Costs	(18,071,013)	(15,764,016)	(1,317,282)	(35,163,312)	(33,623,385)
Fees for the supply of services	18,517,981	16,278,954	-	34,796,935	34,264,816
Other income, grants and donations for the other charitable activities	-	-	1,320,398	1,320,398	-
Net (cost) / surplus	**435,968**	**514,938**	**3,116**	**954,022**	**641,430**

Note 8 Analysis of governance and support costs - 2025

	General Support £	Governance £	2025 Total £	Basis of apportionment
Staffing costs	2,638,986	130,335	2,769,321	Fee income
Grant expenditure	484	14	499	Fee income
Supplies and services	42,605	2,056	44,662	Fee income
Premises costs	101,607	14,242	115,849	Fee income
Transport	90,134	923	91,056	Fee income
Administration	1,374,109	61,491	1,435,599	Fee income
Legal and other professional fees	57,841	30,819	88,660	Fee income
Irrecoverable VAT	54,636	1,652	56,288	Fee income
Depreciation	113,614	3,706	117,320	Fee income
Total	**4,474,017**	**245,237**	**4,719,254**	

Note 8 Analysis of governance and support costs - 2024

	General Support £	Governance £	2024 Total £	Basis of apportionment
Staffing costs	2,419,927	120,061	2,539,988	Fee income
Supplies and services	816,382	26,131	842,513	Fee income
Premises costs	296,244	41,889	338,133	Fee income
Transport	74.303	3,042	77,345	Fee Income
Administration	301,775	8,785	310,560	Fee income
Legal and other professional fees	86,397	64,151	150,548	Fee income
Depreciation	121,876	4,783	126,659	Fee income
Pension finance cost	7,000	-	7,000	
Total	**4,123,904**	**268,841**	**4,392,745**	

Note 9 Net income for the year is stated after charging:

	2025 £	2024 £
Operating leases - equipment	526,684	406,326
Depreciation	972,217	1,025,023
Bank Interest payable	60,430	-
Auditors' remuneration - Audit fees	27,500	58,600

Note 10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2025 £	2024 £
Salaries and wages	24,303,480	23,349,485
Social security costs	2,166,088	1,950,434
Pension costs	530,831	494,574
	27,000,399	**25,794,493**

The number of employees whose emoluments for the year are above £60,000

	2024 No.	2024 No.
£60,000 - £70,000	8	5
£70,000 - £80,000	3	2
£80,000 - £90,000	1	1
£90,000 - £100,000	-	1
£100,000 - £110,000	1	-
£110,000 - £120,000	-	-
£120,000 - £130,000	1	1
	14	**10**

Pension costs in respect of these employees are £53,087 (2004: £39,739).

The key management personnel of the charity, comprise the Trustees, the Chief Executive, Head of Care Services and Director of Education. The total employee benefits of the key management Personnel for the 11 months were £294,931 (2024: £310,394).

The charity purchased Professional Indemnity Insurance including cover for the Trustees costing in total £2,250 (2024: £2,504). This insurance excludes any claim arising from any wrongful act.

Note 11 Staff numbers

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

	2024 No.	2024 No.
Care services	459	408
Education services	525	466
Support services	47	38
Governance	3	2
	1,034	**914**

Please note that casuals are not classed as permanent staff and therefore are not included in the above numbers.

Note 12 Trustee remuneration and related party transactions

The Charity Trustees were not paid or received payment by way of remuneration in the year (2024: £nil), No Charity Trustee received expenses during the year (2024: £Nil). No Charity Trustee received payment for professional or other services supplied to the charity (2024: £nil)
There were no related party transactions (2024: £nil)

Note 13 Ultimate Controlling Party

The charity is governed by the Board of Trustees and is not under the control of any one individual.

Note 14 Corporation 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 1992 to the extent that these are applied to its charitable objects.

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the period ended 31st March 2025

Note 15 Tangible Fixed Assets

	Freehold land and Buildings	Furniture Fixtures and Equipment	Computers	Motor Vehicles	Assets under Construction	Total
	£	£	£	£	£	£
Cost						
At 1st May 2024	26,479,223	4,121,646	1,066,602	37,893	74,117	31,779,481
Additions at cost	-	249, 903	245,419	-	147,589	642,911
Transfers	(117,000)	52,666	47,774	-	(100,440)	(117,000)
Disposal	-	-	-	-	-	-
At 31st March 2025	**26,362,223**	**4,424,215**	**1,359,795**	**37,893**	**121,266**	**32,305,392**
Accumulated depreciation						
At 1st May 2024	6,705,430	2,327,897	773,860	9,474	-	9,816,661
Charge for the year	467,963	293,906	203,309	7,039	-	972,217
Disposal	-	-	-	-	-	-
At 31st March 2025	**7,173,393**	**2,612,803**	**977,169**	**16,513**	**-**	**10,788,878**
Net Book Value						
At 31st March 2025	**19,188,830**	**1,802,412**	**382,626**	**21,380**	**121,266**	**21,516,514**
At 30th April 2024	**19,773,793**	**1,793,749**	**292,742**	**28,419**	**74,117**	**21,962,820**

Note 16 Investments

	2025	2024
	£	£
Investments held	1	-
	1	-

On the 8th October 2024 the Society established a subsidiary 'New Warlands Farm Enterprise Ltd', Company number: 16006055 with a share capital of one Ordinary share, £1, being fully owned by the Society. For the period to 31st March 2025 New Warlands Farm Enterprise Ltd was dormant.

Note 17 Debtors

	2025	2024
	£	£
Fees Receivable	4,701,460	2,266,690
Prepayments and accrued income	1,764,009	2,216,486
Other Debtors	3,468	5,704
	6,468,937	**4,488,880**

Note 18 Creditors Amounts falling due within one year

	note	2025	2024
		£	£
Bank Loans		501,758	1,118,501
Sir Peter Vardy Foundation Loan		-	22,917
Deferred income	19	994,868	446,922
Trade creditors		946,090	1,330,455
VAT		763,028	-
Taxation and social security		719,291	649,941
Other creditors		181,374	40,097
Accruals		598,496	900,044
		4,704,904	**4,508,877**

A bank loan due of £501,758 relates to a Barclay's facility secured on various properties including New Warlands Farm and the "Aycliffe Centre". The loan had a final balloon payment due on 24th January 2023. In December 2022 the loan was refinanced with the term of three years, instalments are circa £13,302 per month including interest with a single final balloon repayment in January 2026. Interest due is 1.90% above the bank's base rate and with the reduction in base rate in the last year the amount of instalments have decreased accordingly.

In August 2024 to reduce the Society debt and mitigate the potential impact of the balloon payment on the future cash flow when the UK economic outlook was uncertain the Trustees agreed to make additional repayments each month and up to the 31st March 2025 an additional £500k was repaid off the balance.
In August 2025 the final payment was made with the loan being repaid in full.

In April 2015 a £200,000 interest free ten-year loan was received from the Sir Peter Vardy Foundation, this loan repayable from 2017 to 2025 has now been repaid in full.

Note 19 Deferred Income

	2025	2024
	£	£
Balance as at 1st May 2024	446, 922	401,037
Amount released to income earned from charitable activities	(446,922)	(401,037)
Amount deferred in year	994,868	446,922
	994,868	**446,922**

Deferred income is the fee income invoiced in advance for future periods. These being a proportion of four weekly, quarterly and academic term invoices that fall over two financial years.

Note 20 Analysis of charitable funds

Analysis of movement in unrestricted funds - 2025

	1st May 2024	Income	Expenditure	Actuarial Gain /(loss)	Transfers	Funds 30th April 2024
	£	£	£	£	£	£
General Fund	28,562,192	35,422,934	(34,321,167)	(236,500)	(500,000)	28,927,459
Designated Reserves	-	-	-	-	500,000	500,000
Pension Reserve	-	-	(236,500)	236,500	-	-
Total	**28,562,192**	**35,422,934**	**(34,557,667)**	**-**	**-**	**29,427,459**

Designated Funds
An amount of £500,000 has been designated for the development of NEAS facilities for Capital Projects.

Unrestricted General Funds
Unrestricted General Funds of £28,927,459 include tangible fixed assets of £21,516,514 and a loan balance of £501,758 which relates to funding for fixed asset purchases and improvements.

Analysis of movement in unrestricted funds - 2024

	1st May 2023	Income	Expenditure	Actuarial Gain /(loss)	Transfers	Funds 30th April 2024
	£	£	£	£	£	£
General Fund	27,259,181	34,718,207	(33,150,196)	(265,000)	-	28,562,196
Pension Reserve	-	-	(265,000)	265,000	-	-
Total	**27,259,181**	**34,718,207**	**(33,415,196)**	**-**	**-**	**28,562,192**

Unrestricted funds of £28,562,192 include tangible fixed assets of £21,962,820 and a loan balance of £1,141,418 which relates to funding for fixed asset purchases and improvements.

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the period ended 31st March 2025

Analysis of movement in restricted funds - 2025

	1st May 2024	Income	Expenditure	Funds Transfers	31st March 2025
	£	£	£	£	£
North East Community Foundation (Platten Family Fund)	2,381	-	(2,381)	-	-
The Ballinger Trust	5,000	10,000	(7,500)	-	7,500
Point North (County Durham Community Foundation)	2,490	-	(2,490)	-	-
National Lottery Community Fund (Awards for All)	6,667	-	(1,667)	-	5,000
North of Tyne Combined Authority UKSPF - ProgressNE (North East)	-	300,401	(300,401)	-	-
Gateshead MBC - Gateshead UKSPF	-	131,522	(131,522)	-	-
Durham County Council – Mid-Durham AAP (Area Action Partnership)	1,700	-	(1,700)	-	-
South Tyneside Council UKSPF – NES (Neurodivergent Employment Service)	-	161,401	(161,401)	-	-
North of Tyne Combined Authority – UKSPF Empower Works NE	-	352,215	(352,215)	-	-
Newcastle (City Council) Fund – Small Grants	1,243	-	(1,243)	-	-
Sport England – Small Grants	3,150	-	(3,150)	-	-
Frazer Trust	500	1,500	(800)	-	1,200
W A Handly Charity Trust	333	1,000	(583)	-	750
Percy Bilton	1,666	-	(1,666)	-	-
Northumbrian Water – Branch Out Fund	7,500	-	(3,750)	-	3,750
Garfield Weston	-	250,000	-	-	250,000
Abbvie Healthcare Ltd	-	2,000	(500)	-	1,500
The Hospital Saturday Trust	-	2,000	(500)	-	1,500
Sir James Knott Trust	-	4,774	(1,200)	-	3,574
The William Leach	-	2,400	(2,400)	-	-
CLA Charitable Trust	-	5,000	(3,750)	-	1,250
Arnold Clark	-	1,000	(100)	-	900
Nineveh Charitable Trust	-	3,000	-	-	3,000
Bailey Thomas charitable Fund	-	5,000	-	-	5,000
DFE NPQ funding	-	1,200	(1,200)	-	-
ESFA Grants	-	7,428	(7,428)	-	-
Durham County Council – Grant funding	-	28,564	(20,472)	-	8,092
North East Humanists	-	500	(500)	-	-
Newcastle Community Asset Trust	-	250	(250)	-	-
Hospital of God (Greatham Foundation)	-	1,000	-	-	1,000
Barbour Foundation	-	2,000	-	-	2,000
Restricted Donations	-	14,766	(14,766)	-	-
Other Grants and Donations	131	5,336	(5,467)	-	-
Total	**32,761**	**1,294,257**	**(1,031,002)**	**-**	**296,016**

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the period ended 31st March 2025

Analysis of movement in restricted funds - 2024

	1st May 2023	Income	Expenditure	Funds Transfers	31st March 20254
	£	£	£	£	£
Depart of Ed - Post 16s Grant	11,014	-	(11,014)	-	-
Tesco Little Helps / Groundworks	2,500	-	(2,500)	-	-
Youth Futures Foundation	-	63,856	(63,856)	-	-
DWP - Diversity Project	-	138,207	(138,207)	-	-
North of Tyne Combined Authority Diversity Project	-	138,207	(138,207)	-	-
North of Tyne Combined Authority NWLWP – NWF phase 1	41,883	-	(41,883)	-	-
Northumberland, Tyne, and Wear Community Foundation	9,946	-	(9,946)	-	-
Greater Aycliffe & Middridge Partnership	3,350	-	(3,355)	-	-
Grants & Funding for NWF Development	-	41,882	(41,882)	-	-
North East Community Foundation (Platten Family Fund)	-	4,762	(2,381)	-	2,381
The Ballinger Trust	-	10,000	(5,000)	-	5,000
Point North (County Durham Community Foundation)	-	7,469	(4,979)	-	2,490
National Lottery Community Fund (Awards for All)	-	20,000	(13,333)	-	6,667
North of Tyne Combined Authority UKSPF - ProgressNE (North East)	-	117,235	(117,235)	-	-
Gateshead MBC - Gateshead UKSPF	-	35,916	(35,916)	-	-
Durham County Council – Mid-Durham AAP (Area Action Partnership)	-	6,620	(4,920)	-	1,700
South Tyneside Council UKSPF – NES (Neurodivergent Employment Service)	-	10,842	(10,842)	-	-
North of Tyne Combined Authority – UKSPF Empower Works NE	-	10,611	(10,611)	-	-
Newcastle Fund Small Grants	-	4,972	(3,729)	-	1,243
Dept of Ed – Grant funding	-	10,358	(10,358)	-	-
Sport England – Small Grants	-	6,300	(3,150)	-	3,150
Frazer Trust	-	1,500	(1,000)	-	500
W A Handly Charity Trust	-	1,000	(667)	-	333
Percy Bilton	-	4,997	(3,331)	-	1,666
Northumbrian Water – Branch Out Fund	-	7,500	-	-	7,500
Other	2,500	1,732	(4,100)	-	132
Total	**71,193**	**643,967**	**(682,399)**	**-**	**32,761**

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the period ended 31st March 2025

Name of restricted fund

North East Community Foundation (Platten Family Fund)	Grant for Family Development – Science Clubs x Life Centre
The Ballinger Trust	Grant for Family Development – North Tyneside Autism Hub
Point North (County Durham Community Foundation)	Grant for Family Development – Durham Autism Hub
National Lottery Community Fund (Awards for All)	Grant for Family Development – North Tyneside Autism Hub
North of Tyne Combined Authority UKSPF - ProgressNE (North East)	Grant to deliver employability service
Gateshead MBC - Gateshead UKSPF	Grant to deliver employability service
Durham County Council – Mid-Durham AAP (Area Action Partnership)	Grant for Befriending Service
South Tyneside Council UKSPF – NES (Neurodivergent Employment Service)	Grant to deliver employability service
North of Tyne Combined Authority – UKSPF Empower Works NE	Grant to deliver employability service
Newcastle (City Council) Fund - Small Grants	Grant for Family Development – BAME Project
Sport England – Small Grants	Bikeability Grant
Frazer Trust	Grant for Family Development
W A Handly Charity Trust	Grant for Family Development
Percy Bilton	Grant for Post 16s Education – iPad's
Northumbrian Water – Branch Out Fund	Grant for NWF Farm to create wetland
Garfield Weston	Grant for NWF capital fund
Abbvie Healthcare Ltd	Grant for Gym equipment for Aycliffe site
The Hospital Saturday Fund	Grant for Family Development – Early Years programme
Sir James Knott Trust	Grant for Family Development – Toddler Groups
The William Leach	Grant for Farm Infrastructure – New Warlands
CLA Charitable Trust	Grant for Farm Infrastructure – New Warlands
Arnold Clark	Grant for Farm Infrastructure – New Warlands
Nineveh Charitable Trust	Grant for Farm Infrastructure – New Warlands
Baily Thomas Charitable Fund	Grant for Farm Infrastructure – New Warlands
DFE NPQ funding	Grant for Education
ESFA Grants	Grant for Education
Durham County Council – Grant funding	Grants including towards: Gym Equipment for NEAS School; tools and equipment for work experience placements; Children's Short Breaks funding; and MSIF funding
North East Humanists	Grant – Play equipment, Tunstall Children's Home
Newcastle Community Asset Trust	Grant – Family Development (Autism Activists)
Hospital of God (Greatham Foundation)	Grant – Family Development (Durham Autism Hub)
Barbour Foundation	Grant – Family Development (Durham Autism Hub)
Depart of Ed - Post 16s Grant	Post 16 Education
Tesco Little Helps / Groundworks	Family Development – Youth group
Youth Futures Foundation	Grant to deliver employability service
DWP - Diversity Project	Grant to deliver employability service
North of Tyne Combined Authority Diversity Project	Grant to deliver employability service
North of Tyne Combined Authority NWLWP – NWF phase 1	NWF Phase 1 – Planning and Demolition works
Northumberland, Tyne, and Wear Community Foundation	Autism Activists Group

Greater Aycliffe & Middridge Partnership	Grant for Education Projects
Grants & Funding for NWF Development	Grants & Funding for NWF Development
Dept of Ed – Grant funding	Grants & Funding for Pupil Premium and Education

We work with a number of trusts and foundations, partnering with them to deliver our respective charitable objectives and helping create lasting change for the thousands of people that we have the privilege of supporting across the region. We are extremely grateful to them for their ongoing commitment of support and for the support of all donations and gifts.

Note 21 Analysis of assets and liabilities between funds

	General Fund	Restricted Funds	Designated Funds	Total
	£	£	£	£
Fixed Assets	21,516,515	-	-	21,516,515
Current Assets	12,115,849	296,015	500,000	12,911,864
Creditor: amounts falling due within one year	(4,704,904)	-	-	(4,704,904)
Total	**28,927,460**	**296,015**	**500,000**	**29,723,475**

Prior year

Fixed Assets	21,962,820	-	-	21,962,820
Current Assets	11,108,249	32,761	-	11,141,010
Creditor: amounts falling due within one year	(4,508,876)	-	-	(4,508,876)
Total	**28,562,193**	**32,761**	**-**	**28,594,954**

Note 22 Operating Lease commitments

As at 31st March 2025 the total future minimum lease payments under non-cancellable operating leases were as follows:

	2025	2024
	£	£
Operating Equipment		
Leases which expire within 1 year	315,730	210,279
Leases which expire within 2-5 years	549,965	356,732

	2025	2024
	£	£
Land and Buildings		
Leases which expire within 1 year	125,501	104,831
Leases which expire within 2-5 years	335,084	97,918
Leases which expire over 5 years	330,917	348,333

Note 23 Pension Commitments

North East Autism Society operates a defined benefit scheme in the UK which provides both pensions in retirement and death benefits to members. Pension benefits are related to the members' final salary at retirement and their length of service.

Since 9th March 2012 the scheme has been closed to new members and future accrual.

Contributions to the scheme for the period ending 31st March 2026 are expected to be £21,500.

A full actuarial valuation of the Plan was carried out as at 1 May 2022 by a qualified independent actuary.

The major assumptions used by the actuary were (in nominal terms) as follows:

	At 31/03/2025	At 30/04/2024
Discount rate	5.80%	5.30%
Inflation assumption (RPI)	3.25%	3.40%
Inflation assumption (CPI)	2.55%	2.70%
Inflation linked pension increases:		
Pension earned before 6/4/1997 (Teachers)	3.25%	3.40%
Pension earned between 6/4/1997 and 30/4/2005	3.25%	3.40%
Pension earned after 30/4/2005	2.50%	2.50%
Cash commutation	90% of maximum	90% of maximum

Assumed life expectancies on retirement at age 65 are:

	At 31/03/2025	At 30/04/2024
Retiring today – Males	19.9	19.9
Retiring today – Females	22.1	22.3
Retiring in 20 years time - Males	21.1	21.1
Retiring in 20 years time - Females	23.5	24.7

The assets in the scheme were:

	Value at 31/03/2025 £000's	Value at 30/04/2024 £000's
Equity	3,103	3,303
Bonds	7,791	7,877
Cash	224	242
Fair Value of scheme assets	**11,118**	**11,422**
The actual return on assets over the period was:	**(9)**	**(167)**
Present value of funded obligations	7,738	8,280
Fair value of scheme assets	11,118	11,422
Surplus / (deficit) in funded scheme	**3,380**	**3,142**
Present value of unfunded obligations	-	-
Unrecognised actuarial gains (losses)	-	-
(Irrecoverable surplus)	3,380	3,142
Net assets / (liability) in balance sheet	**-**	**-**

Reconciliation of opening and closing balances of the present value of the defined benefit obligation

	31/03/2025 £000's	30/04/2024 £000's
Benefit obligation at beginning of year	8,280	8,655
Current service cost	-	-
Interest cost	391	417
Contributions by plan participants	-	-
Actuarial (gains) / losses	(509)	(523)
Benefits paid	(424)	(269)
Past service cost	-	-
Settlements	-	-
Curtailments	-	-
Business combinations	-	-
Exchange rate	-	-
Benefit obligation at end of year	**7,738**	**8,280**

Reconciliation of opening and closing balances of the fair value of scheme assets

	31/03/2025 £000's	30/04/2024 £000's
Fair value of plan assets at beginning of year	11,422	11,600
Interest income on plan assets	547	568
Return on assets, excluding interest income	(556)	(735)
Contributions by employers	237	258
Contributions by plan participants	-	-
Benefits paid	(424)	(269)
Plan administrative cost	(108)	-
Business combinations	-	-
Settlements	-	-
Exchange rate	-	-
Fair value of Plan assets at end of year	**11,118**	**11,422**

The amounts recognised in the statement of financial activities

	31/03/2025 £000's	30/04/2024 £000's
Service cost - including current & past service costs, settlements	-	-
Service cost - administrative cost	108	-
Net interest on the net defined benefit liability	(4)	(7)
Total credited to net incoming resources	**104**	**(7)**

Remeasurements of the net defined benefit liability (asset) to be shown in OCI

	31/03/2025 £000's	30/04/2024 £000's
Actuarial (gain)/losses on the liabilities	(509)	(523)
Return on assets, excluding interest income	556	735
Change in the amount of surplus that is not recoverable, excluding interest income	86	53
Total remeasurement of the net defined benefit liability (asset) To be shown in OCI	**133**	**265**

Sensitivity analysis

	Impact on Plan Liabilities	
	31/03/2025	**30/04/2024**
	£000's	**£000's**
Discount rate - increase by 0.25%	(208)	(239)
Rate of inflation (RPI) - increase by 0.25%	136	159
Assumed life expectancy at age 65 - increase by 1 year	247	279

Please note that extrapolation of the sensitivity analysis beyond the ranges shown may not be appropriate.

Estimation of next period's surplus or (deficit)

	31/03/2025
	£000's
Service cost - including current & past service costs, settlements	-
Service cost - administrative cost	111
Net interest on the net defined benefit liability	3
Total expense	**114**

Information about the characteristics of the Plan

The Plan provides pensions in retirement and death benefits to members. Pension benefits are linked to a member's final salary at retirement and their length of service.

The Plan closed to new members on 8th March 2012

The Plan is a registered Plan under UK legislation and is subject to the scheme funding requirements.

The Plan was established from 31st July 1989 under trust and is governed by the Plan's trust deed and rules dated 27th December 1997.

The Trustees are responsible for the operation and the governance of the Plan, including making decisions regarding the Plan's funding and investment strategy, in conjunction with the Society.

Information about the risks of the Plan to the Society

The Plan exposes the Society to actuarial risk such as: market (investment) risk; interest rate risk; inflation risk; currency risk; and longevity risk.

The Plan does not expose the Society to any unusual Plan-specific or Society-specific risks.

Information about the valuation of the defined benefit obligation at the accounting date

The most recent formal actuarial valuation of the Plan was as at 1st May 2022.

The liabilities at the reporting date have been calculated by updating the results of the formal actuarial valuation of the Plan for the assumptions as detailed in these disclosures. Allowance has been made for expected mortality over the period, as well as actual movement in financial conditions since the valuation date.

Such an approach is normal for the purposes of accounting disclosures. It is not expected that these projections will be materially different from a summation of individual calculations at the accounting date, although there may be some discrepancy between the actual liabilities for the Plan at the accounting date and those included in the disclosures.

Information about the most recent actuarial valuation and expected future cashflows to and from the Plan

The valuation as at 1st May 2022 revealed a funding deficit of £1.4m. In the Recovery Plan dated 21st July 2023, it is stated that the statutory funding objective at the valuation date was not met. However, the Trustees allowed for post valuation experience which showed that the Plan was no longer in a deficit position, and hence no deficit recovery contributions were required.

In accordance with the Schedule of Contributions dated 21st July 2023 the Society is expected to pay contributions to the plan, to further mitigate any equity and mis-match investment risk, of £258,000 per annum until 1 May 2025. Therefore, over the next accounting period the Society is only expected to contribute £21,500 to the Plan. The contributions paid by the Society are reviewed every 3 years as part of each formal actuarial valuation. The Plan;s next actuarial valuation is due at 1st May 2025.

The Society is not expected to meet the cost of administrative expenses for the Plan.

The liabilities of the Plan are based on the current value of expected benefit payment cashflows to members approximately over the next 63 years. The average duration of the liabilities is approximately 12 years.

The Plan's investment strategy

The Plan's investment strategy is to invest broadly 25% in return seeking assets and 75% in matching assets through bonds ("not geared"). This strategy reflects the Plan's liability profile and the Trustees' and Society's attitude to risk.

The Plan holds a number of annuity policies which match a portion of the pensions in payment, which have been excluded from the valuation of the assets and the liabilities.

The plan does not hold any ordinary shares issued or property occupied by the Society. The growth assets held are expected to provide protection over inflation in the long term.

NORTH EAST AUTISM SOCIETY
CONTACT INFORMATION
For the period ended 31st March 2025

north east
autism society

Registered Office
15/16 Lumley Court
Drum Industrial Estate
Chester le Street
County Durham
DH2 1AN

Registered Charity Number 1028260
Company Limited by Guarantee Number 02859620

Email: enquiries@ne-as.org.uk

Head Office
North East Autism Society
15/16 Lumley Court
Drum Industrial Estate
Chester le Street
County Durham
DH2 1AN

Telephone: 0191 410 9974

NORTH EAST AUTISM SOCIETY

England & Wales - Charity number 1028260

Accounts

north east
autism society

TRUSTEES ANNUAL REPORT AND ACCOUNTS

Directors Report and Financial Statements
Year Ended 30th April 2024

Registered Charity No: 1028260
Registered Company No: 02859620

NORTH EAST AUTISM SOCIETY
ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
For the year ended 30th April 2024

CONTENTS

	Page
Legal and Administration Information	3
Report of the Trustees for the year ended 30th April 2024	4
Statement of Trustee's responsibilities	11
Independent Auditor's Report	12
Statement of financial activities	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the financial statements	18

The Trustees of North East Autism Society have all served in office throughout the year to the date of this report.

Trustees:

Dr Rakesh Chopra OBE (Appointed Chair 01.05.2023)
Jillian Crumbie
John Hodgson - resigned 28.11.2023
David Parker
Lisa Waller
Michael Cattermole – appointed 19.06.2023; resigned 16.11.2023
Mehrban Sadiq – appointed 27.06.2023
Nicola Leonard – appointed 04.07.2023
Nick Hobdey – appointed 04.09.2023
Stephen Eyres - appointed 12.01.2024
Bob Nicholson – appointed 27.03.2024
James Beall – appointed 04.09.2024
Stephen Connor – appointed 04.09.2024

Key management personnel (Senior Management Team):

Chief Executive Officer:
John J Phillipson

Company Secretary:
John J Phillipson

Head of Care:
Brian Stoker

Director of Education:
Christine Dempster

Reference and administrative details

Charity Number:
10282860

Company Number:
02859620

Registered Office:
15 Lumley Court, Drum Industrial Estate, Chester le Street, DH2 1AN

Advisors

Auditor:
CLA Evelyn Partners Limited, 17 Queens Lane, Newcastle upon Tyne, NE1 1RN

Bankers:
Barclays Bank PLC, PO Box 379, 71 Grey Street, Newcastle upon Tyne, NE99 1JA
Lloyds Bank, 54 Fawcett Street, Sunderland, SR1 1SF

Solicitors:
Ward Hadaway, Sandgate House, 102 Quayside, Newcastle upon Tyne, NE1 3DX

Report of the Trustees for the year ended 30th April 2024

Financial Statements

The Trustees present their report and accounts for the year ended 30th April 2024.

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

The period from 1st May 2023 to 30th April 2024 has been both challenging and rewarding for the Charity. The year under review presented significant financial challenges due to the rising cost of living. To mitigate these challenges, we implemented substantial cost-saving measures. These initiatives have enabled us to make essential savings without compromising the quality of our services or necessitating any job cuts.

Across all of our services, we have worked hard to improve our specialist knowledge and service standards. We co-produced a manual setting out the good understanding of autism and neurodiversity based upon the most current research. We communicated this to staff and service users across the whole of the organisation, as well as to parents, professionals, and stakeholders more generally. We co-produced a three day training programme presenting information on the latest research on autism and neurodiversity, sensory processing, communication, and typically co-occurring conditions. We ensured that 98 managers across the charity participated in this training. The managers were then asked to work closely with their teams to produce a service quality improvement plan for their service. Managers were allocated extra time to develop plans, work with peer services and mentor newer managers where appropriate.

Quality Improvement Plans have been completed in each service area, identifying areas for improvement. The teams have been proactive in sourcing solutions; training, equipment and adaptions to the homes, schools and services. Each service has received additional training as identified in the quality improvement plan. A weekly management panel was established so that staff could request additional training , advice or resources. Staff from across the society have used referrals to the panel to gain advice and support in meeting the needs of new service users or for those going through a dysregulated period. The underlying aim of this work is to improve staff understanding of service user needs and to personalise the support provided. We are seeing a reduction in the number of times that service users experience dysregulation. This also means that staff are less often involved in trying to calm service users, which in turn has reduced pressure on staff to deal with difficult situations.

We have developed a computerised system for recording information about our service users. We will keep detailed information on each service user so that we can use it to further personalise and refine the support that we provide. The system also enables us to identify times in the week when our service users encounter challenges or become dysregulated. The information can be used to understand better the causes of dysregulation so that they can be avoided or removed from the persons day. This programme produces information which is analysed by the weekly management panel. Staff in situ can be given advice, support and information. The result of this so far seems to suggest a reduction in situations which cause dysregulation. We will develop our use of this programme further in the coming weeks.

Recruitment has been a challenge for the society right across its services. The turnover of staff has meant that recruitment has been an absolute priority during the period under review. We have had to rely on staff from overseas, especially in our residential care services. Some candidates coming through have had visa restrictions and we have entered into sponsorship arrangements to retain their excellent contributions. Our teams have been strengthened by the high-quality staff we have sponsored.

After a difficult start to the year under review, we were able to recruit staff who settled well into our teams. This will ensure the future sustainability and growth of our services to support more people and their families in the future. There are probably several factors which enabled us to attract staff. Firstly we were able to raise salaries, bringing them into line with those of other providers. Secondly , the range of support that we provide to staff through our HR and related services is good. Thirdly, but very importantly, the quality of training and support provided to staff is very attractive. Running alongside our practice improvement initiative it ensures that staff develop significant knowledge and practice experience.

We are proud of our achievements, including maintaining high standards of care within all of our children's and adult residential care homes. Ratings given by Ofsted and CQC respectively , reflecting the high standards of care and support provided by our dedicated staff. Over the last 12 months there have been many developments within Independent Supported Living (ISL) services. Earlier in the year we had to re-structure of the management team due to expansion of services in the North and South of Tyne, each area with a new Manager, one for North of Tyne and one for South of Tyne, plus one Operations Manager who covers both areas. This has had a positive impact within the ISL services.

There have been new supported living services within the Sunderland area, with individuals moving from a hospital environment into their own bungalows. This has been a huge success, giving people opportunities to live within their own homes and have more autonomy in choices over their lifestyles. We also developed new services in North Tyneside and Northumberland, where planned transitions have also been a success.

Following the SEND Review, the Department for Education announced that various elements of the SEND and Alternative Provision Review Improvement Plan would be tested over a two-year period, underpinned by the three overarching aims identified in the Review:

- A better experience of the system for families
- Better outcomes for young people with SEND
- A cost effective, sustainable system.

Progress towards a standard, digitised Education, Health and Care Plan (EHCP) is well underway.

Our education services continue to receive many referrals due to the society's reputation for providing good specialist services. It is this specialism that has enabled our schools and college to maintain a strong strategic position in the Northeast. They continue to operate as key strategic players in collaboration with others, including working with local authorities to develop and deliver local strategies. They continue to provide for some of the most complex learners in the region, many have been excluded or are not in education, employment or training (NEET) for several years, mainly due to extreme levels of dysregulation. The Society education services are vibrant, ambitious provisions, they embrace change, attract new referrals and continue to offer real value for money for the public purse. Our services at Aycliffe School, Kiora Hall School, Mackenzie Thorpe Centre, Thornhill Park School and Thornbeck College (FE provision), continue to transform the lives of autistic and neurodivergent learners. The quality of education within all NEAS services is excellent, learners participate in excellent quality individually tailored learning programmes that prepare them for the next stage of their educational journey. All the above education services are currently **rated as "good" by Ofsted.**

Our social and vocational programmes provide invaluable opportunities for autistic and neurodivergent people to develop their potential and expand what they know, understand and can do. Individuals follow their person-centred programmes. A wide range of meaningful vocational and social activities are offered, which include meal preparation, shopping, woodwork, cider making, crafts, community-based activities, sensory activities, retail experience, ground maintenance, horticulture and music.

As we continue to experience significant growth within our charity, we have seen an impressive increase in the number of referrals across our education and care services. To effectively manage this growth, we were pleased to welcome new Trustees to our board. Their expertise is invaluable as we navigate this exciting phase and work to strengthen our governance framework.

In line with our growth, we have made substantial investments in developing new IT systems. These systems will not only support our growing infrastructure but also assist us in the ongoing digitalisation of our operations, ensuring we remain efficient and compliant with industry standards.

We pride ourselves on maintaining a diverse workforce, and our initiative to sponsor overseas staff has significantly bolstered our recruitment efforts. This diversity enriches our organisation and enhances our ability to support more children, young people and adults.

As we move forward, we must also adapt to changes in employment law. We are closely collaborating with our legal team to address the new employee rights bill that is currently out for consultation. Additionally, we are exploring the possibility of changing our financial year and becoming VAT registered, which will further align our practices with compliance standards.

Our Employment Futures team have been working hard and over the past twelve months have achieved the following outcomes:

- Commenced four new employment projects funded through UKSPF
- Replaced revenue from the end of ESF with an increased revenue from UKSPF
- Retained experienced staff following the end of Youth Employment Service and Diversity NE projects due to end of funding
- Engaged and continuing support for 316 participants on UKSPF projects across 5 local authority areas
- Mentoring support for University Students has increased to 32 students
- Continuing our Access to Work provision, thanks to which 15 participants have remained in work.

Over the past year, the Marketing Team at NEAS has executed impactful campaigns that effectively raised awareness, boosted engagement, and advanced the Society's mission. A highlight was the Everyday Equality campaign, which shed light on the lived experiences of autistic and neurodivergent individuals while advocating for equal access in crucial areas such as education, travel, employment, and healthcare. This campaign garnered extensive regional and national media coverage. We engaged with over 150 schools and 35 businesses by providing tailored toolkits, to build long-term partnerships, and driving increased demand for our training services.

Another standout achievement was the Acceptance campaign during Autism Acceptance Month, which reached over 1.2 million people through digital and traditional media channels. Additionally, our young Autism Activists' film, *'Let Me Be Me'*, earned two silver medals at the prestigious National Charity Smiley Charity Film Awards in London.

We continued to build on our position with generous regional businesses and roll out of our corporate programme. This resulted in us receiving generous support with a wide range of projects in the year under review. We are extremely grateful to all of the North East businesses that supported us, and who really helped us to make a difference.

Our fabulous community of supporters undertook all manor of different activities in aid of the charity, netting over £18k for us through their own cycling challenges, marathons, hikes, airsoft, cage fight, beauty pageant and wrestling events – to name a few. General and in-memory donations, regular giving, campaigns and merchandise sales made up the remainder of our gifts and donations through community, event and online contributions – reaching almost £13k for the year.

Within the period, we were able to support many voluntary funded projects and programmes (including New Warlands Farm Enterprise; various Employment Futures programmes through UKSPF; Family Development toddler groups, autism hubs, BAME work and autism activists; and Education Bikeability, garden and IT projects) - through significant grant aid and new contracts to the value of over £1.5M.

Our Family Development Service launched new mini advice hubs in two areas of Durham, providing much needed support to families. A new parent and toddler group was launched in Newcastle, working alongside the pre school diagnostic team. We have provided support for over 600 families through our autism support hubs in North Tyneside and Newcastle and supported over 45 pre-schoolers at our parent and toddler groups. We have increased our online family support platform to a community of over 5000 family members and supported an average of 600 enquiries to the organisation. We delivered monthly support webinars to 100 individuals around emotional wellbeing of autistic children. Our activists created an animation to be used with our staff, which went on to win an award. Our three-year curiosity project with the life science centre reached its completion and went on to acquire funds to continue running our monthly science club.

We have been working closely with new partners including the Locomotion Museum, Dalton Park Shopping Outlet, Queen Elizabeth Children's Department, North Pennines Trust and Tyne and Wear Museums, to achieve our autism acceptance award. We also introduced our gold plus awards, for those organisations which show consistently outstanding good practice. Work has been ongoing with members of the BAME community to set up support sessions for families from local mosques.

The successful delivery of our fourth Acceptance Matters conference took place in May 2024, highlighting autistic wellbeing, autism and employment, communication as autistic parents, and understanding autistic experience.

Financial Review

Results

The accounts have been produced in accordance with the Accounting and Reporting by Charities Statement of Recommended Practice (updated 2019). They incorporate the pension commitments of the North East Autism Society Retirement Security Plan a defined benefit scheme as required by Financial Reporting Standard 102.

Total income of the Society increased by 12.2% to £35,632,174 (2023: 12.9% to £31,514,278) while total expenditure increased by 9.6% to £33,832,385 (2023: 18.7% to £30,880,947) to produce net income for the year of £1,529,579 (2023: £633,331). Income has increased due to the increased number of service users. Expenditure has increased due to additional staffing costs to meet the needs of these additional service users and due to the increased cost of living. It should be noted that the total income includes £666,199 (2023: £843,557) of grants and donations.

At 30th April 2024 the Society's Retirement Security Plan pension scheme had a fund surplus under FRS102 valuation requirements of £3,142,000 (2023: £2,945,000) however in line with FRS 102 requirements this has been capped at £nil in these financial statements.

Total unrestricted accumulated funds at 30th April 2024 are £28,562,192 (2023: £27,259,181). The Society intends in the future to use its funds, less the amounts set aside for operational reserves, held in fixed assets, and incurred on the repayment of loans, on improving the Society's services. We are still seeking to sell a land holding at Carley Hill, Sunderland. This will afford us the opportunity to consolidate and stabilise our finances and possibly reduce/repay our borrowings, but in doing so we will ensure that going forward we hold a sufficient level of free reserves so as to sustain the Society's long-term operations.

By way of investment, the Society continues to utilise short term cash deposits as the available funds arise, mainly from fees received in advance. Interest received on cash deposits during the year totalled £223,849 (2023: £81,004).

Key Performance Indicators (KPI's)

The society measures a number of KPI's to measure its performance.

	2023/2024	2022/2023
Total Income growth	12.2%	12.9%
Debtor's days outstanding	24 days	30 days

Reserves Policy

Reserves are set aside to provide financial stability and to support the Society's long term Strategic Plan. The Trustees have forecast that the level of free reserves required to sustain the Society's operations will be equivalent to a minimum of two month's budgeted expenditure, at 30th April 2024 this amounted to £5,983,000 (2023: £5,147,000). The policy is reviewed by the Trustees as part of the strategic planning process.

At 30th April 2024, excluding fixed assets and the Retirement Security Plan fund, there were unrestricted reserves of £6,630,433 (2023: £5,091,450).

At 30th April 2024 the company held cash balances of £6,652,130 (2023: £5,257,683), which is offset by a bank loan of £1,118,501 (2023: £1,207,967) and £22,917 (2023: £72,917) of other loans. The bank loan was refinanced in December 2022 with a term of three years based on 1.9% above the bank's base rate.

Restricted funds at 30th April 2024 were £32,761 (2023: £71,193).

Investment Policy

The Society introduced a Treasury Management Strategy. The Society has the power to invest funds not immediately required for its general purpose in such investments as it deems fit for the purpose.

Society's investment objectives continue to be to:

- Generate income to further the objects of the Charity
- Safeguard the assets and business continuity of the Charity
- Comply with the conditions attached to restricted funds
- Ensure working capital and restricted reserves are always readily available in cash
- Meet the requirements of the Reserves Policy and the Strategic Plan

Whilst ensuring that the Trustees fulfil their fiduciary responsibilities concerning investments without exceeding their powers of investment. **The Society's policy continues to be to maintain cash deposits rather than to invest in stocks and** shares, property, or any other investment. The policy is kept under review.

Going Concern Policy

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for at least 12 months from the date of approval of these financial statements. 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.

Structure, Governance and Management

Trustees
The Trustees who served during the year and up to the date of signing are
Dr Rakesh Chopra OBE (Appointed Chair 01.05.2023)
Jillian Crumbie
John Hodgson - resigned 28.11.2023
David Parker
Lisa Waller
Michael Cattermole – appointed 19.06.2023; resigned 16.11.2023
Mehrban Sadiq – appointed 27.06.2023
Nicola Leonard – appointed 04.07.2023
Nick Hobdey – appointed 04.09.2023
Stephen Eyres - appointed 12.01.2024
Bob Nicholson – appointed 27.03.2024
James Beall – appointed 04.09.2024
Stephen Connor – appointed 04.09.2024

Governing Document

The organisation was first established as an unincorporated association under the name "Tyneside Society for Autistic Children" in 1970. By 1979 the Society had raised enough funds to purchase 21 Thornhill Park which was refurbished and opened as a school for six children. The school numbers grew, and Tyne and Wear Autistic Society was incorporated and registered as a Charity in 1993. The registered charity number is 1028260 and the registered company number is 02859620. The Private Company Limited by Guarantee and not having a share capital was incorporated under the **Companies Act 1985 on 6 October 1993. Members' liability is limited to £10. The Society was renamed North East Autism** Society in May 2009 and is governed by the Memorandum and Articles of Association dated 1st May 2009.

Organisation

A Chief Executive is appointed by Trustees and is accountable to them for the day-to-day management of the Society, implementing strategic policy and plans agreed by the Board. The Chief Executive is not a Trustee but is a paid officer of the Society.

The Chief Executive is supported in managing the Society by the Senior Staff Management Team who directly manages the services of the Society.

Appointment of Trustees

In accordance with our Articles of Association, Trustees are elected by the Members of the Society at the Annual General Meeting. All Trustees must be Members of the Society, but none can be in its employ i.e. receive a salary or fee. One third of the Trustees stand down annually and may offer themselves for re-election at the Annual General Meeting. The Trustees elect from their number a Chairman of the Board.

No Trustee has any financial interest in the Society. Trustees are covered by Directors and Officers Insurance while staff involved in the provision of advice and direct services are covered by Professional Indemnity Insurance.

As the Society provides services to children and vulnerable adults our Trustees are subject to enhanced Disclosure and Barring Service checks.

Trustee induction and training

New Trustees undergo an orientation meeting to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the authority and responsibilities of the Board and the decision-making process. They are provided with a copy of Board minutes for the prior 18 months and of the most recent Trustees Annual Report and Accounts. In addition, they are supplied with relevant Charity Commission guidance **documents including the Commission's "Strategy for** dealing with Safeguarding Children and Vulnerable Adults Issues in **Charities".**

All Trustees are updated on issues and guidance regarding charity and company law and are encouraged to attend appropriate external and internal training events.

Related parties and co-operation with other organisations

The Society is a membership organisation. On the 30th April 2024 there were 117 voting members whose details were held on our central register.

Most members are parents of autistic children or adults. The Society has however always been very keen to forge strong links with professionals and key staff in external agencies for example the NHS and Local Authorities. A number of our voting members are therefore professionals with a strong interest in autism and our work. We are keen to encourage autistic people to join as members of the Society and will continue to promote this in the year ahead.

Any connection between Trustees and senior managers must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party.

Pay policy for senior staff

The Board of Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running, and operating the Society on a day-to-day basis. All Trustees give of their time freely and no Trustee **received remuneration in the year. Details of Trustees' expenses and related party transactions are** disclosed in note 12 to the accounts. The Board of Trustees benchmark salaries of senior staff against pay levels in other similar charities and the pay of all staff is reviewed annually. We attempt to reflect pay levels in accordance with the pay scales determined by the National Joint Council (NJC) for local government services.

Risk management

The Board of Trustees fully recognises its responsibility for the management of risk to the Society. The Society maintains a risk register, which is reviewed annually, and it is the responsibility of the Chief Executive to give updates to the Trustees on all aspects of risk management.

Principal risks and uncertainties

The major risks to North East Autism Society are identified as:

- Income streams and cost pressures from statutory bodies and other external regulatory services, for example fees remaining frozen and inflation continues to be absorbed by providers.
- Potential significant increase in pension liability and/or reduction in pension asset values on the defined benefit scheme, which has been closed to new members since 9th March 2012.
- Wage inflation, per the ONS, rose to 8.9% in 2023 from 7.4% in 2022. Indications are that the peak is now over however the high cost of living continues to add pressure for pay rises and is exacerbated by shortages of suitable candidates in the job market.

Section 172 Stakeholder engagement

The Charity understands that success is driven by strong relationships and endeavours at all times to foster and strengthen its relationships with the Families of the service users, the staff and other stakeholders. The Board of Trustees consider that through their strategic planning and decision making they have acted in a way that is most likely to promote the success of the charity for the benefit of both the service users and all the stakeholders.

Clients and Funding Providers

The charity works closely with the NHS, Government Departments, local authorities and our generous donors and grant funders to ensure that our service delivery meets their requirements and our charitable objectives.

Suppliers

The Charity engages regularly with our banking and technology suppliers to review performance, plan development, and stay current in an ever-changing technological world. The Charity maintains a strong relationship with our suppliers especially the staffing agencies that have been essential in maintaining staffing levels during and post covid.

Employee Involvement

The Charity encourages the involvement of its employees in its management through regular meetings of management which have responsibility for the dissemination of information of particular concern to employees (including financial and economic factors affecting the performance of the Charity) and for receiving their views on important matters of policy. A series of meetings between the CEO and staff at various sites are arranged throughout the year.

Equality, Diversity, and Inclusivity

Accessibility and Inclusivity are at the heart of everything at NEAS and our recruitment policies, staff training, and internal policies are based on promoting equality.

Disabled Persons

The Society is committed to employing people with disabilities. We are registered as "Disability Confident Employers" with DWP. We are pleased that the number of people employed by NEAS describing themselves as autistic, neurodiverse or disabled has increased in the period under review.

Environmental SECR reporting around carbon emissions

The energy results for energy usage in property for the year, the comparison figures and the square footage of the office buildings, service user homes, schools and farms are as yet not available. Due to the number of residential homes and other buildings used for the Society, it is a large undertaking to collate the information required and the Society is working on the collation of this information.

The estimated usage for **2023, based on the Electricity and Gas supplier's figures of annual consumption, was**
Gas 2,884,468 kwh
Electricity 871,134 kwh

Transport figures are for our fleet of minibuses and other vehicles used for the transport of the service user. The figures are only available for full years Jan to Dec and do not include business travel or private milage CO2 emissions.

NEAS Projected fleet emissions 2024
Vehicle days 29,664
Average CO2 163
Annual Tonnes CO2 281.17

NEAS Projected fleet emissions 2023
Vehicle days 33,703
Average CO2 165
Annual Tonnes CO2 328.29

Trustees' responsibilities in relation to the financial statements

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources including the income and expenditure of the charitable company for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.
- Observe the methods and principles in the Charities SORP.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity which enables them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of our auditors

A resolution to re-appoint CLA Evelyn Partners Limited as auditors for the ensuing year will be proposed at the Annual General Meeting in accordance with the Companies Act 2006.

By order of the Board of Trustees



Dr Rakesh Chopra OBE (Chairman of Trustees)

Date: 23 January 2025

Independent Auditor's Report to the Members of North East Autism Society

Opinion

We have audited the financial statements of North East **Autism Society (the 'charitable company') for the year ended 30** April 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

•give a true and fair view of the state of the charitable company's affairs as at 30 April 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

•have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

•have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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 charitable 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 other information comprises the information included in the trustees' report, other than the financial statements **and our auditor's report thereon.** The trustees are responsible for the other information. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

- **As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of** the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
- **In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability** to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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

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.

We obtained am understanding of the legal and regulatory framework applicable to the company itself and the industry in which it operates. We identified area of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the Charities Act 2011, the Companies Act 2006. UK GAAP (FRS 102), UK Care Standards as defined by the Care Quality Commission and the Education Framework under the Education and Inspections Act 2006. We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements.

Our audit procedures included:

- obtaining an understanding of the nature of the sector in which the charitable company operates, including the legal and regulatory framework.
- Obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Assessing the risk of management override of controls, including testing a sample of journal entries.
- Undertaking inquiries of management and those charged with governance about their own identification and assessment of instances of fraud and non-compliance with laws and regulations.
- Inspecting correspondence with the charitable company's' regulatory bodies, for example Ofsted and the CQC.
- Challenging the assumptions and judgements made by management in their key accounting estimates, principally the assumptions used in the valuation of the defined benefit pension liability.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for. This description forms part of our auditor's report.

Use of our report

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

C. Henderson

Craig Henderson (Senior Statutory Auditor)

For and on behalf of CLA Evelyn Partners Limited

17 Queens Lane

Newcastle upon Tyne

NE1 1RN

28 January 2025

NORTH EAST AUTISM SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 30th April 2024

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and grants	2	22,233	643,966	666,199	843,557
Charitable activities	3	34,324,185	-	34,324,185	30,469,688
Other trading activities	4	147,941	-	147,941	120,029
Investment income	5	223,849	-	223,849	81,004
Total income		34,718,208	643,966	35,362,174	31,514,278
Expenditure on:					
Cost of raising funds		209,210	-	209,210	178,310
Expenditure on charitable activities	6	32,940,986	682,399	33,623,385	30,702,637
Total Resources Expended		33,150,196	682,399	33,832,595	30,880,947
Net incoming before transfers		1,568,011	(38,432)	1,529,579	633,331
Gross transfer between funds	20	-	-	-	-
Comprehensive income		1,568,011	(38,432)	1,529,579	633,331
Other comprehensive income					
Actuarial gain / (loss)	24	(265,000)	-	(265,000)	(261,000)
Net movement of funds		1,303,011	(38,432)	1,264,579	372,331
Fund Balances Brought Forward 1st May 2023	20	27,259,181	71,193	27,330,374	26,958,043
Balances carried forward at 30th April 2024	20	28,562,192	32,761	28,594,953	27,330,374

NORTH EAST AUTISM SOCIETY
BALANCE SHEET
For the year ended 30th April 2024

BALANCE SHEET

	Note		2024		2023
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	15		21,962,820		22,167,731
Current Assets					
Debtors	16	4,488,880		4,139,508	
Cash at bank and in hand		6,652,130		5,257,683	
		11,141,010		9,397,191	
Creditors					
Amounts falling due within one year	17	(4,508,877)		(4,211,631)	
NET CURRENT ASSETS			6,632,133		5,185,560
TOTAL ASSETS LESS CURRENT LIABILITIES			**28,594,953**		**27,353,291**
Creditors					
Amounts falling due after more than one year	19		(-)		(22,917)
Net Assets excluding pension asset / (liability)			**28,594,953**		**27,330,374**
Pension asset / (liability)	24		-		-
NET ASSETS INCLUDING PENSION ASSET / (LIABILITY)			**28,594,953**		**27,330,374**
The funds of the charity:					
Unrestricted funds:					
General funds	20		28,562,192		27,259,181
Pension Reserve	20		-		-
			28,562,192		27,259,181
Restricted funds:	20		32,761		71,193
TOTAL FUNDS			**28,594,953**		**27,330,374**

The financial statements were approved and authorised for issue by the Trustees of North East Autism Society on 23 January 2025 and signed on their behalf.



Chairman of Trustees
Dr Rakesh Chopra OBE (Chairman of Trustees)

Company Number 02859620

NORTH EAST AUTISM SOCIETY
STATEMENT OF CASH FLOWS
For the year ended 30th April 2024

STATEMENT OF CASH FLOWS

	Note:	2024 £	2024 £	2023 £	2023 £
Cash used in operating activities	22		2,105,176		613,732
Purchase of tangible fixed assets		(820,112)		(1,476,787)	
Interest income		223,849		81,004	
Cash (used in) investing activities			**(596,263)**		**(1,395,783)**
Cash flows in financing activities					
Repayment of borrowing		(114,466)		(154,180)	
Cash used in financing activities			**(114,466)**		**(154,180)**
Decrease in cash in the year			1,394,447		(936,231)
Cash at the beginning of the year			5,527,683		6,193,914
Total cash at the end of the year			**6,652,130**		**5,257,683**

NOTES TO THE ACCOUNTS

Note 1 Accounting Policies

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

Accounting convention

The financial statements are prepared under the historical cost convention.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in sterling which is also the functional currency of the charity. Monetary amounts in these statements are rounded to the nearest £, except where otherwise indicated.

Going concern

The charity derives the majority of its income from agreed fees for the provision of education and support for autistic individuals. The ongoing demand for these services ensures the exposure to risk from the current difficult economic conditions is minimal. **Cash reserves are available to meet the charity's needs as they arise, as detailed within the reserves** policy.

The Trustees believe the charity is well placed to manage its business risks successfully and thus they have adopted the going concern basis of accounting in preparing the financial statements.

Income

All income is included in the SoFA when the charity is entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the SoFA when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Where there are performance related conditions attached to any grants or donations, income is recognised when the **conditions have been met or when meeting the conditions is within the Charity's control and there is sufficient evidence** that they have been met or will be met, otherwise they are deferred. When a grant condition allows for the recovery of any unexpended grant, a liability is recognised when the repayment becomes probable.

Where there are terms placed on income that limit the charity's discretion over how that income can be used, that income is shown as restricted income in the accounts.

Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. Please refer to the **Trustees' annual report for more information about their contribution.**

Investment Income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

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 1992 to the extent that these are applied to its charitable objects.

Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- **Costs of raising funds** comprise the costs of the fundraising team and the costs of commercial trading from the sale of refreshments.
- **Expenditure on charitable activities** comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Expenditure includes any irrecoverable VAT and is reported as part of the expenditure to which it relates.

Allocation of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, HR, payroll, **and governance costs which support the charity's activities.** These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

Operating leases
The charity classifies the lease of vehicles, and other equipment as operating leases where substantially all of the benefits and risks of ownership remain with the lessor and are charged against profits on a straight-line basis over the period of the lease.

Tangible fixed assets
Fixed assets are capitalised at cost, the Trustees have set a de-Minimis limit in respect of non-capitalisation of fixed assets of £1,000. Fixed assets are stated at cost less depreciation. Depreciation is not provided on freehold land. On other tangible fixed assets depreciation has been calculated so as to write off the cost in equal annual instalments over their estimated useful lives. The rates of depreciation are as follows:

Asset Category	Annual rate
Freehold buildings	2%
Lodges	4%
Furniture and fixtures	10%
Equipment	20%
Computer equipment	33%
Motor vehicles	25%

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use.

Debtors
Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid deposit account.

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.

Fees in advance
Fees received during the year in respect of periods after 30th April 2024 the year end are included with creditors.

Financial Instruments
The charity has elected to apply the provisions of **section 11 'Basic Financial Instruments' of FRS102,** in full to all of its financial instruments. Financial Instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities, or equity instruments.

Pension schemes

Defined contribution scheme
The company operates and contributes to a defined contribution pension scheme which is available to all staff after a minimum of three months service and at 30th April 2024 membership totalled 904. The pension costs charged to the statement of financial activities for this scheme reflect the contributions payable by the charity during the year.

Defined benefit scheme
The company also operates a defined benefit pension scheme (North East Autism Retirement Security Plan) which was closed to future accrual on 9th March 2012. The assets of the scheme are held separately from those of the company in an independently administered fund. At 30th April 2024 membership totalled 116, comprising 51 members with deferred benefits and 65 members in receipt of pension payments from the scheme.

The assets of the plan are measured using fair value. Plan liabilities are measured using the projected unit method and discounted at the current rate of return on a high-quality corporate bond of equivalent term and currency to the liability. The increase in present value of the liabilities of the scheme expected to arise from employee service in the period is charged to the operating surplus.

The expected return on the scheme's assets and the increase during the period in the present value of the scheme's liabilities, arising from the passage of time, are included in pension finance costs. Actuarial gains and losses are recognised in the statement of total recognised gains and losses.

Restricted Funds
These represent income relating to fund raising and donations which are allocated by the donor to specific projects. Fundraising and donations are recorded when received.

Unrestricted Income Funds
These represent funds which are expendable at the discretion of the Trustees for the furtherance of the objects of the charity. Such funds may be held for the purpose of meeting the administration and operational costs of the Society. The Trustees have the power to set aside unrestricted funds for specific designated future purposes.

Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions

The key accounting estimate relates to the valuation of the defined benefit pension obligation. The Society has an obligation to pay pension benefits to certain employees. The cost of these benefits and the present value of the obligation depend on a number of factors including life expectancy, salary increases, and the discount rate on corporate bonds. Management estimates these factors in determining the net pension asset / liability as at the year end. The assumptions reflect historical experience and current trends. See note 24 for the disclosures relating to the defined benefit pension scheme.

Note 2 Income from donations and grants

	Note		2024 Total		2023 Total
		£	£	£	£
Restricted	20		643,966		820,291
Unrestricted:					
Donations and gifts		22,233		22,152	
Covid-19 grants		-		1,114	
			22,233		23,266
			666,199		**843,557**

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

Note 3 Income from charitable activities - unrestricted

	2024 Total £	2023 Total £
Fees for the supply of services	34,179,788	30,352,513
Other income from charitable activities	144,397	117,175
	34,324,185	**30,469,688**

Note 4 Income from other trading activities - unrestricted

	2024 Total £	2023 Total £
Fundraising	100,065	84,305
Refreshment income	47,876	35,724
	147,941	**120,029**

Note 5 Investment Income - unrestricted

	2024 Total £	2023 Total £
Interest from deposit accounts	223,849	81,004
	223,849	**81,004**

Note 6 Analysis of expenditure on charitable activities

	Adult Services £	Children Services £	2024 Total £	2023 Total £
Staffing costs	14,230,114	10,041,646	24,271,760	21,437,164
Supplies and services	806,785	679,899	1,486,684	1,429,561
Premises costs	684,996	719,263	1,404,259	939,230
Transport costs	414,089	342,688	756,777	820,444
Administration	165,836	233,090	398,926	416,010
Bank loan interest	47,151	34,996	82,147	31,511
Depreciation	315,756	569,206	884,962	875,847
Governance costs	154,310	114,532	268,841	350,483
Support costs	2,334,140	1,734,888	4,069,028	4,402,387
	19,153,176	**14,470,209**	**33,623,385**	**30,702,637**

Expenditure on charitable activities was £33,623,385 (2023: £30,702,637) of which £32,940,987 (2023: £29,885,849) was unrestricted and £682,399 (2023: £816,788) was restricted.

Staff costs include agency staff of £963,949 (2023: £1,085,649) excluded from note 10

Note 7 Summary analysis of expenditure and related income for charitable activities

	Adult Services £	Children Services £	2024 Total £	2023 Total £
Costs	(19,153,176)	(14,470,209)	(33,623,385)	(30,702,637)
Fees for the supply of services	19,667,346	14,597,470	34,264,816	30,352,513
Net (cost) / surplus funded from other income	**514,170**	**127,260**	**641,430**	**(350,124)**

Note 8 Analysis of governance and support costs - 2024

	General Support £	Governance £	2024 Total £	Basis of apportionment
Staffing costs	2,419,927	120,061	2,539,988	Fee income
Supplies and services	816,382	26,131	842,513	Fee income
Premises costs	296,244	41,889	338,133	Fee income
Transport	74.303	3,042	77,345	Fee Income
Administration	301,775	8,785	310,560	Fee income
Legal and other professional fees	86,397	64,151	150,548	Fee income
Depreciation	121,876	4,783	126,659	Fee income
Pension finance cost	7,000	-	7,000	
Total	**4,123,904**	**268,841**	**4,392,745**	

Note 8 Analysis of governance and support costs - 2023

	General Support £	Governance £	2023 Total £	Basis of apportionment
Staffing costs	2,250,944	140,602	2,391,546	Fee income
Supplies and services	709,022	62,255	771,277	Fee income
Premises costs	743,270	42,710	785,980	Fee income
Transport	108,897	5,363	114,260	Fee Income
Administration	455,519	35,689	491,208	Fee income
Legal and other professional fees	83,526	58,749	142,275	Fee income
Depreciation	86,934	5,115	92,049	Fee income
Pension finance cost	3,000	-	3,000	
Total	**4,441,112**	**350,483**	**4,791,595**	

Note 9 Net income for the year is stated after charging:

	2024 £	2023 £
Operating leases - equipment	406,326	433,503
Depreciation	1,025,023	964,183
Bank Interest payable	-	-
Auditors' remuneration - Audit fees	58,600	26,400

Note 10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024 £	2023 £
Salaries and wages	23,349,485	20,425,951
Social security costs	1,950,434	1,710,773
Pension costs	494,574	473,740
	25,794,493	**22,610,464**

The number of employees whose emoluments for the year are above £60,000

	2024 No.	2023 No.
£60,000 - £70,000	5	3
£70,000 - £80,000	2	1
£80,000 - £90,000	1	-
£90,000 - £100,000	1	1
£100,000 - £110,000	-	-
£110,000 - £120,000	-	1
£120,000 - £130,000	1	-
	10	6

Pension costs in respect of these employees are £39,739 (2023: £27,161).

The key management personnel of the charity, comprise the Trustees, the Chief Executive, Head of Care Services and Director of Education. The total employee benefits of the key management personnel were £310,394 (2023: £286,215).

The charity purchased Professional Indemnity Insurance including cover for the Trustees costing in total £2,504 (2023: £2,011). This insurance excludes any claim arising from any wrongful act.

Note 11 Staff numbers

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

	2024 No.	2023 No.
Adult services	469	453
Children services	405	381
Support services	38	40
Governance	2	2
	914	876

Please note that casuals are not classed as permanent staff and therefore are not included in the above numbers.

Note 12 Trustee remuneration and related party transactions

The Charity Trustees were not paid or received payment by way of remuneration in the year (2023: £nil), No Charity Trustee received expenses during the year (2023: £Nil). No Charity Trustee received payment for professional or other services supplied to the charity (2023: £nil)
There were no related party transactions (2023: £nil)

Note 13 Ultimate Controlling Party

The charity is governed by the Board of Trustees and is not under the control of any one individual.

Note 14 Corporation 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 1992 to the extent that these are applied to its charitable objects.

Note 15 Tangible Fixed Assets

	Freehold land and Buildings	Furniture Fixtures and Equipment	Computers	Motor Vehicles	Assets under Construction	Total
	£	£	£	£	£	£
Cost						
At 1st May 2023	26,381,141	3,619,324	950,291	8,613	-	30,959,369
Additions at cost	98,082	475,517	116,311	29,280	100,922	820,112
Transfers	-	26,805	-	-	(26,805)	-
Disposal	-	-	-	-	-	-
At 30th April 2024	**26,479,223**	**4,121,646**	**1,066,602**	**37,893**	**74,117**	**31,779,481**
Accumulated depreciation						
At 1st May 2023	6,190,693	2,026,271	568,573	6,101	-	8,791,638
Charge for the year	514,737	301,626	205,287	3,373	-	1,025,023
Disposal	-	-	-	-	-	-
At 30th April 2024	**6,705,430**	**2,327,897**	**773,860**	**9,474**	**-**	**9,816,661**
Net Book Value						
At 30th April 2024	**19,773,793**	**1,793,749**	**292,742**	**28,419**	**74,117**	**21,962,820**
At 30th April 2023	**20,190,448**	**1,593,053**	**381,718**	**2,512**	**-**	**22,167,731**

Note 16 Debtors

	2024	2023
	£	£
Fees Receivable	2,266,690	2,464,530
Prepayments and accrued income	2,216,486	1,668,958
Other Debtors	5,704	6,020
	4,488,880	**4,139,508**

Note 17 Creditors Amounts falling due within one year

	note	2024	2023
		£	£
Bank Loans		1,118,501	1,207,967
Sir Peter Vardy Foundation Loan		22,917	25,000
Deferred income	18	446,922	401,037
Trade creditors		1,330,455	1,329,186
Taxation and social security		649,941	588,713
Other creditors		40,097	973
Accruals		900,044	658,755
		4,508,877	**4,211,631**

Note 18 Deferred Income

	2024	2023
	£	£
Balance as at 1st May 2023	401,037	194,198
Amount released to income earned from charitable activities	(401,037)	(194,198)
Amount deferred in year	446,922	401,037
	446,922	**401,037**

Deferred income is the fee income invoiced in advance for future periods. These being a proportion of four weekly, and quarterly invoices that fall over two financial years.

Note 19 Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Bank Loans	1,118,501	1,207,967
Sir Peter Vardy Foundation Loan	22,917	47,917
Total indebtedness	1,141,418	1,255,884
less due within one year	(1,141,418)	(1,232,967)
Due in more than one year	-	**22,917**

A bank loan due of £1,118,504 relates to a Barclay's facility secured on various properties including New Warlands Farm and the "Aycliffe Centre". The loan had a final balloon payment due on 24th January 2023. In December 2022 the loan was refinanced with the term of three years, instalments are circa 13,302 (2023: £14,300) per month including interest with a single final balloon repayment in January 2026. Interest due is 1.90% above the bank's base rate and with the reduction in base rate in the last year the amount of instalments have decreased accordingly.

In April 2015 a £200,000 interest free ten-year loan was received from the Sir Peter Vardy Foundation, this loan is repayable from 2017 to 2025.

Note 20 Analysis of charitable funds

Analysis of movement in unrestricted funds - 2024

	1st May 2023	Income	Expenditure	Actuarial Gain /(loss)	Transfers	Funds 30th April 2024
	£	£	£	£	£	£
General Fund	27,259,181	34,718,207	(33,150,196)	(265,000)	-	28,562,196
Pension Reserve	-	-	(265,000)	265,000	-	-
Total	**27,259,181**	**34,718,207**	**(33,415,196)**	-	-	**28,562,192**

Unrestricted funds of £28,562,192 include tangible fixed assets of £21,962,820 and a loan balance of £1,141,418 which relates to funding for fixed asset purchases and improvements.

Analysis of movement in unrestricted funds - 2023

	1st May 2023	Income	Expenditure	Actuarial Gain /(loss)	Transfers	Funds 30th April 2024
	£	£	£	£	£	£
General Fund	27,259,181	30,693,987	(30,064,159)	(261,000)	-	27,259,181
Pension Reserve	-	-	(261,000)	261,000	-	-
Total	**27,259,181**	**30,693,987**	**(30,325,159)**	-	-	**27,259,181**

Unrestricted funds of £27,259,181 include tangible fixed assets of £22,167,731 and a loan balance of £1,255,883 which relates to funding for fixed asset purchases and improvements.

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the year ended 30th April 2024

Analysis of movement in restricted funds - 2024

	1st May 2023	Income	Expenditure	Transfers	Funds 30th April 2024
	£	£	£	£	£
Depart of Ed - Post 16s Grant	11,014		(11,014)	-	-
Tesco Little Helps / Groundworks	2,500	-	(2,500)	-	-
Youth Futures Foundation	-	63,856	(63,856)	-	-
DWP - Diversity Project	-	138,207	(138,207)	-	-
North of Tyne Combined Authority Diversity Project	-	138,207	(138,207)	-	-
North of Tyne Combined Authority NWLWP – NWF phase 1	41,883	-	(41,883)	-	-
Northumberland, Tyne, and Wear Community Foundation	9,946	-	(9,946)	-	-
Greater Aycliffe & Middridge Partnership	3,350	-	(3,355)	-	-
Grants & Funding for NWF Development	-	41,882	(41,882)	-	-
Community Foundation	-	4,762	(2,381)	-	2,381
The Balinger	-	10,000	(5,000)	-	5,000
Autism Hub	-	7,469	(4,979)	-	2,490
National Lottery	-	20,000	(13,333)	-	6,667
North of Tyne Combined Authority UKSPF - ProgressNE (North East)	-	117,235	(117,235)	-	-
Gateshead MBC - Gateshead UKSPF	-	35,916	(35,916)	-	-
Durham County Council – Befriending Service	-	6,620	(4,920)	-	1,700
South Tyneside Council UKSPF – Neurodivergent Employment Service	-	10,842	(10,842)	-	-
North of Tyne Combined Authority – UKSPF Empower Works NE	-	10,611	(10,611)	-	-
Newcastle Fund Small Grants	-	4,972	(3,729)	-	1,243
Dept of Ed – Grant funding	-	10,358	(10,358)	-	-
Big Lottery	-	6,300	(3,150)	-	3,150
Frazer Trust	-	1,500	(1,000)	-	500
W A Handly Charity Trust	-	1,000	(667)	-	333
Percy Bilton	-	4,997	(3,331)	-	1,666
Northumbrian Water	-	7,500	(-)	-	7,500
Other	2,500	1,732	(4,100)	-	-
Total	**71,193**	**643,967**	**(682,399)**	**-**	**32,761**

Analysis of movement in restricted funds - 2023

	1st May 2022	Income	Expenditure	Transfers	Funds 30th April 2023
	£	£	£	£	£
Depart of Ed - Post 16s Grant	10,968	9,944	(9,898)	-	11,014
The Charles Sharland Trust	10,000	-	(10,000)	-	-
Mercers Trust	7,500	-	(7,500)	-	-
Darlington Building Society	15,000	-	(15,000)	-	-
Tesco Little Helps / Groundworks	5,000	-	(2,500)	-	2,500
Move on Tyne & Wear	-	110,738	(110,738)	-	-
Youth Futures Foundation	-	179,478	(179,478)	-	-
Diversity Project - DWP	-	184,690	(184,690)	-	-
Diversity Project - North of Tyne Combined Authority	-	121,159	(121,159)	-	-
NWLWP – North of Tyne Combined					

Authority – NWF phase 1	-	108,117	(66,234)	-	41,883
Dep of Ed – Post 16s and capital grants	-	16,254	(16,254)	-	-
BBC Children in Need – Science Group Life Centre	-	8,290	(8,290)	-	-
North Tyneside Voluntary Voda	-	21,002	(21,002)	-	-
Northumberland, Tyne, and Wear Community Foundation	-	9,946	-	-	9,946
Greater Aycliffe & Middridge Partnership	-	6,705	(3,355)	-	3,350
Other	19,222	43,968	(60,690)	-	2,500
Total	**67,690**	**820,292**	**(816,788)**	**-**	**71,193**

Name of restricted fund

Dept of Education Post 16s Grant	Post 16s Education
Tesco Little Helps / Groundworks	Family development youth group
Youth Futures Foundation	Grant to deliver employer ability service
DWP - Diversity Project	Grant to deliver employer ability service
North of Tyne Combined Authority Diversity Project	Grant to deliver employer ability service
North of Tyne Combined Authority NWLWP – NWF phase 1	NWF Phase 1 – Planning and Demolition works
Northumberland, Tyne and Wear Community Foundation	Autism Activists Group
Greater Aycliffe & Middridge Partnership	Grant for Education projects
Grants & Funding for NWF Development	Grants & Funding for NWF Development
Community Foundation	Grant for Family Development
The Balinger	Grant for Family Development
Autism Hub	Grant for Family Development
National Lottery	Grant for Family Development
North of Tyne Combined Authority UKSPF - ProgressNE (North East)	Grant to deliver employer ability service
Gateshead MBC - Gateshead UKSPF	Grant to deliver employer ability service
Durham County Council – Befriending Service	Grant for Befriending Service
South Tyneside Council UKSPF – Neurodivergent Employment Service	Grant to deliver employer ability service
North of Tyne Combined Authority – UKSPF Empower Works NE	Grant to deliver employer ability service
Newcastle Fund Small Grants	Grant for Family Development
Dept of Ed – Grant funding	Grants & funding for Pupil Premium and Education
Big Lottery	Bikeability Grant
Fraser Trust	Grant for Family Development
W A Handly Charity Trust	Grant for Family Development
Percy Bilton	Grant for Post 16s Education
Northumbrian Water	Grant for NWF Farm to create wetland

Note 21 Analysis of assets and liabilities between funds

	General Fund	Pension Fund	Restricted Funds	Total
	£	£	£	£
Fixed Assets	21,962,820	-	-	21,962,820
Current Assets	11,179,442	-	(38,432)	11,141,010
Creditor: amounts falling due within one year	(4,508,876)	-	-	(4,508,876)
Creditor: amounts falling due after more than one year	-	-	-	-
Pension Asset	-	-	-	-
Total	**28,633,386**	**-**	**(38,432)**	**28,594,954**

Prior year

Fixed Assets	21,167,731	-	-	21,167,731
Current Assets	9,325,997	-	71,193	9,397,191
Creditor: amounts falling due within one year	(4,211,630)	-	-	(4,211,630)
Creditor: amounts falling due after more than one year	(22,917)	-	-	(22,917)
Pension Asset	-	-	-	-
Total	**27,259,181**	**-**	**71,193**	**27,330,374**

Note 22 Reconciliation of surplus income to net cash inflow from operating activities

	2024	2023
	£	£
Net Comprehensive Income	1,529,579	633,331
Add back depreciation charge	1,025,023	964,183
Deduct interest income shown in investing activities	(223,849)	(81,004)
(Increase) / Decrease in Debtors	(349,372)	(1,127,877)
Increase /(Decrease) in Creditors	388,795	486,099
Company pension contributions	(258,000)	(258,000)
Pension scheme interest cost	561,000	375,000
Pension Scheme interest return	(568,000)	(378,000)
	2,105,176	**613,732**

Note 23 Operating Lease commitments

As at 30th April 2024 the total future minimum lease payments under non-cancellable operating leases were as follows:

	2024	2023
	£	£
Operating Equipment		
Leases which expire within 1 year	210,279	196,374
Leases which expire within 2-5 years	356,732	102,452

	2024	2023
	£	£
Land and Buildings		
Leases which expire within 1 year	104,831	154,791
Leases which expire within 2-5 years	97,918	183,749
Leases which expire over 5 years	348,333	367,333

Note 24 Pension Commitments

North East Autism Society operates a defined benefit scheme in the UK which provides both pensions in retirement and death benefits to members. Pension benefits are related to the members' final salary at retirement and their length of service.

Since 9th March 2012 the scheme has been closed to new members and future accrual.

Contributions to the scheme for the year ending 30th April 2025 are expected to be £258,000.

A full actuarial valuation of the Plan was carried out as at 1 May 2022 by a qualified independent actuary.

The major assumptions used by the actuary were (in nominal terms) as follows:

	At 30/04/2024	At 30/04/2023
Discount rate	5.30%	4.90%
Inflation assumption (RPI)	3.40%	3.20%
Inflation assumption (CPI)	2.70%	2.50%
Inflation linked pension increases:		
Pension earned before 6/4/1997 (Teachers)	3.40%	3.20%
Pension earned between 6/4/1997 and 30/4/2005	3.40%	3.20%
Pension earned after 30/4/2005	2.50%	2.50%
Cash commutation	90% of maximum	90% of maximum

Assumed life expectancies on retirement at age 65 are:

	At 30/04/2024	At 30/04/2023
Retiring today – Males	19.9	20.5
Retiring today – Females	22.3	22.9
Retiring in 20 years time - Males	21.1	21.8
Retiring in 20 years time - Females	23.7	24.4

The assets in the scheme were:

	Value at 30/04/2024 £000's	Value at 30/04/2023 £000's
Equity	3,303	2,838
Bonds	7,877	8,447
Cash	242	315
Fair Value of scheme assets	**11,422**	**11,600**
The actual return on assets over the period was:	**(167)**	**(996)**
Present value of funded obligations	(8,280)	(8,655)
Fair value of scheme assets	11,422	11,600
Surplus / (deficit) in funded scheme	**3,142**	**2,945**
Present value of unfunded obligations	-	-
Unrecognised actuarial gains (losses) (Irrecoverable surplus)	3,142	2,945
Net assets / (liability) in balance sheet	-	-

Reconciliation of opening and closing balances of the present value of the defined benefit obligation

	30/04/2024 £000's	30/04/2023 £000's
Benefit obligation at beginning of year	8,655	11,154
Current service cost	-	-
Interest cost	417	331
Contributions by plan participants	-	-
Actuarial (gains) / losses	(523)	(2,538)
Benefits paid	(269)	(292)
Past service cost	-	-
Settlements	-	-
Curtailments	-	-
Business combinations	-	-
Exchange rate	-	-
Benefit obligation at end of year	**8,280**	**8,655**

Reconciliation of opening and closing balances of the fair value of scheme assets

	30/04/2024 £000's	30/04/2023 £000's
Fair value of plan assets at beginning of year	11,600	12,630
Interest income on plan assets	568	378
Return on assets, excluding interest income	(735)	(1,374)
Contributions by employers	258	258
Contributions by plan participants	-	-
Benefits paid	(269)	(292)
Plan administrative cost	-	-
Business combinations	-	-
Settlements	-	-
Exchange rate	-	-
Fair value of Plan assets at end of year	**11,422**	**11,600**

The amounts recognised in the statement of financial activities

	30/04/2024 £000's	30/04/2023 £000's
Service cost - including current & past service costs, settlements	-	-
Service cost - administrative cost	-	-
Net interest on the net defined benefit liability	(7)	(3)
Total credited to net incoming resources	**(7)**	**(3)**

Remeasurements of the net defined benefit liability (asset) to be shown in OCI

	30/04/2024 £000's	30/04/2023 £000's
Actuarial (gain)/losses on the liabilities	(523)	(2,538)
Return on assets, excluding interest income	735	1,374
Change in the amount of surplus that is not recoverable, excluding interest income	53	1,425
Total remeasurement of the net defined benefit liability (asset) to interest income	**265**	**261**

Sensitivity analysis

	Impact on Plan Liabilities	
	30/04/2024	30/04/2023
	£000's	£000's
Discount rate - increase by 0.25%	(239)	(272)
Rate of inflation (RPI) - increase by 0.25%	159	177
Assumed life expectancy at age 65 - increase by 1 year	279	260

Please note that extrapolation of the sensitivity analysis beyond the ranges shown may not be appropriate.

Estimation of next period's surplus or (deficit)

	30/04/2025
	£000's
Service cost - including current & past service costs, settlements	-
Service cost - administrative cost	-
Net interest on the net defined benefit liability	(5)
Total expense	(5)

Information about the characteristics of the Plan

The Plan provides pensions in retirement and death benefits to members. Pension benefits are linked to a member's final salary at retirement and their length of service.

The Plan closed to new members on 8th March 2012

The Plan is a registered Plan under UK legislation and is subject to the scheme funding requirements.

The Plan was established from 31st July 1989 under trust and is governed by the Plan's trust deed and rules dated 27th December 1997.

The Trustees are responsible for the operation and the governance of the Plan, including making decisions regarding the Plan's funding and investment strategy, in conjunction with the Society.

Information about the risks of the Plan to the Society

The Plan exposes the Society to actuarial risk such as: market (investment) risk; interest rate risk; inflation risk; currency risk; and longevity risk.

The Plan does not expose the Society to any unusual Plan-specific or Society-specific risks.

Information about the valuation of the defined benefit obligation at the accounting date Plan

The most recent formal actuarial valuation of the Plan was as at 1st May 2022.

The liabilities at the reporting date have been calculated by updating the results of the formal actuarial valuation of the Plan for the assumptions as detailed in these disclosures. Allowance has been made for expected mortality over the period, as well as actual movement in financial conditions since the valuation date.

Such an approach is normal for the purposes of accounting disclosures. It is not expected that these projections will be materially different from a summation of individual calculations at the accounting date, although there may be some discrepancy between the actual liabilities for the Plan at the accounting date and those included in the disclosures.

Information about the most recent actuarial valuation and expected future cashflows to and from the Plan

The valuation as at 1st May 2022 revealed a funding deficit of £1.4m. In the Recovery Plan dated 21st July 2023, it is stated that the statutory funding objective at the valuation date was not met. However, the Trustees allowed for post valuation experience which showed that the Plan was no longer in a deficit position, and hence no deficit recovery contributions were required.

In accordance with the Schedule of Contributions dated 21st July 2023 the Society is expected to pay contributions to the plan, to further mitigate any equity and mis-match investment risk, of £258,000 per annum until 1 May 2025. The contributions paid by the Society are reviewed every 3 years as part of each formal actuarial valuation. The Plan;s next actuarial valuation is due at 1st May 2025.

In addition, the Society is expected to meet the cost of administrative expenses for the Plan.

The liabilities of the Plan are based on the current value of expected benefit payment cashflows to members approximately over the next 63 years. The average duration of the liabilities is approximately 12 years.

The Plan's investment strategy

The Plan's investment strategy is to invest broadly 25% in return seeking assets and 75% in matching assets through **bonds ("not geared"). This strategy reflects the Plan's liability profile and the Trustees' and Society's attitude to risk.**

The Plan holds a number of annuity policies which match a portion of the pensions in payment, which have been excluded from the valuation of the assets and the liabilities. The plan does not hold any ordinary shares issued or property occupied by the Society. The growth assets held are expected to provide protection over inflation in the long term.

NORTH EAST AUTISM SOCIETY
CONTACT INFORMATION
For the year ended 30th April 2024

north east
autism society

Registered Office
15/16 Lumley Court
Drum Industrial Estate
Chester le Street
County Durham
DH2 1AN

Registered Charity Number 1028260
Company Limited by Guarantee Number 02859620

Email: enquiries@ne-as.org.uk

Head Office
North East Autism Society
15/16 Lumley Court
Drum Industrial Estate
Chester le Street
County Durham
DH2 1AN

Telephone: 0191 410 9974

NORTH EAST AUTISM SOCIETY

England & Wales - Charity number 1028260

Accounts

north east
autism society

TRUSTEES ANNUAL REPORT AND ACCOUNTS

Directors Report and Financial Statements
Year Ended 30th April 2023

Registered Charity No: 1028260
Registered Company No: 02859620

NORTH EAST AUTISM SOCIETY
ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
For the year ended 30th April 2023

CONTENTS

	Page
Legal and Administration Information	3
Report of the Trustees for the year ended 30th April 2023	4
Statement of Trustee's responsibilities	11
Independent Auditor's Report	12
Statement of financial activities	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the financial statements	18

NORTH EAST AUTISM SOCIETY
LEGAL AND ADMINISTRATION INFORMATION
For the year ended 30th April 2023

The Trustees of North East Autism Society have all served in office throughout the year to the date of this report.

Trustees:

Gavin Bestford (Chair) - Resigned 30th April 2023
Dr Rakesh Chopra OBE (Appointed Chair 1st May 2023)
Jillian Crumbie
John Hodgson
David Parker
Lisa Waller

Key management personnel (Senior Management Team):

Chief Executive Officer:
John J Phillipson

Company Secretary:
John J Phillipson

Head of Care:
Brian Stoker

Director of Education:
Christine Dempster

Reference and administrative details

Charity Number:
10282860

Company Number:
02859620

Registered Office:
15 Lumley Court, Drum Industrial Estate, Chester le Street, DH2 1AN

Advisors

Auditor:
Haines Watts North East Audit LLP, 17 Queens Lane, Newcastle upon Tyne, NE1 1RN

Bankers:
Barclays Bank PLC, PO Box 379, 71 Grey Street, Newcastle upon Tyne, NE99 1JA
Lloyds Bank, 54 Fawcett Street, Sunderland, SR1 1SF

Solicitors:
Ward Hadaway, Sandgate House, 102 Quayside, Newcastle upon Tyne, NE1 3DX

NORTH EAST AUTISM SOCIETY
TRUSTEE'S REPORT
For the year ended 30th April 2023

Report of the Trustees for the year ended 30th April 2023

Financial Statements

The Trustees present their report and accounts for the year ended 30th April 2023.

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

The period from 1st May 2022 to 30th April 2023 has been both challenging and rewarding for the Charity. The year under review presented significant financial challenges due to the rising cost of living. To mitigate these challenges, we implemented substantial cost-saving measures. These initiatives have enabled us to make essential savings without compromising the quality of our services or necessitating any job cuts.

The year was marked by ongoing challenges in recruitment, particularly within the care sector, where a shortage of skilled professionals has been prevalent. In response, we have taken proactive steps to support our staff, including the decision to offer a 7% increase in salaries in April 2023, which was supported by our Trustees. This step not only assists our employees in coping with the rising cost of living but also positions our organisation as more competitive in terms of remuneration within the sector.

We are proud of our achievements, including maintaining high standards of care. I am delighted to report that all our Adult Residential properties were rated "good" by Ofsted, reflecting the high standards of care and support provided by our dedicated staff. Moreover, we successfully opened new Independent Supported Living (ISL) properties, enabling us to extend our services to support autistic adults in living independently. This expansion underscores our commitment to meeting the diverse needs of our service users.

The organisation has made significant strides since its inception, expanding from one school to four, all of which have received favourable ratings from Ofsted. This growth has been driven by a commitment to provide specialist education and address the needs of vulnerable children and young people within the North-east. This achievement is a testament to the dedication and expertise of the staff, as well as the effectiveness of the Charity's educational approach.

The Charity has become a key partner for local authorities, receiving a significant number of referrals for children who have been unable to access suitable education elsewhere. These children have often been out of education for extended periods, and the Charity has played a crucial role in addressing this issue. It is evident that the current education system in the UK is struggling to meet the needs of these vulnerable children. As a Charity we recognise the systemic challenges in the education system, and we work closely with local authorities to ensure that children receive high quality specialist education within or as near as possible to their home community. We continue to deliver personalised support to each child and young person in our school so that we can enable them to learn and develop as individuals. The outcomes for our children and young people are widely recognised. The close partnerships we enjoy with parents contributes to these outcomes and builds on the strength and resilience of families.

In addition to our work with children and young people, the Charity has seen significant growth in its Adult Day services. At our New Warlands Farm Training Centre we have experienced a substantial increase in participation, with 50 adults accessing the facilities. The staff at these facilities work collaboratively to address barriers to learning and to support the best possible outcomes for the adults in their care.

Thornbeck College has undergone a year of significant change and challenge. Despite staffing pressures, the college has continued to provide personalised support to young people with a range of challenges.

In our commitment to best practice governance, we have made significant strides in enhancing our structures to ensure full compliance with the charitable aims and relevant laws. We have established a new governance structure, with a main board comprising up to 12 members responsible for strategy, policy, and overall governance. Additionally, we have introduced sub-committees to oversee the effective, efficient, and safe operation of the Charity. These sub-committees meet four times a year to scrutinise and challenge our working practices, contributing to improved accountability and transparency. Looking to the future, we are actively recruiting additional Trustees to join the board. We have undertaken a skills audit and are committed to diversifying our board, including representation from the autistic community, to ensure that our governance reflects a diverse and inclusive culture.

NORTH EAST AUTISM SOCIETY
TRUSTEE'S REPORT
For the year ended 30th April 2023

We are proud to announce the production of a new "good practice" manual. This manual represents a significant milestone in our commitment to upholding the highest of standards. To launch our drive for continuous improvement, we will be delivering a comprehensive 5-day training programme for all our managers. This programme will cover updated research and information on autism/neurodivergence, communication, sensory processing, and commonly co-occurring conditions. Importantly, the training will be co-produced and delivered with professionals with lived experience, ensuring that it covers the latest research in autism and neurodivergence. Our managers are actively engaged in working with their teams to create a Quality Improvement Plan for each site. To this end, managers will be mentored by experienced staff members freed from normal duties for 50% of their week for a period of 12 months. Additionally, peer reviews will be conducted to ensure that our quality improvement efforts are robust and effective.

Between May 2022 and 30th April 2023, the Employment Futures department employed 14 staff to deliver support to 239 neurodivergent individuals. During the year, the Youth Employment Service North East (YESNE) project supported 96 young people aged 18-24 across Tyne and Wear. Another project, DiversityNE, exceeded all targets set by funders, supporting 143 participants and achieving 24% progression into paid employment and a further 31% progression into vocational training. In addition, department staff supported 32 university students via mentoring, and 25 existing employees were helped to sustain employment through Access to Work funded support.

The marketing team plays a crucial role in elevating public and commercial awareness for the Society and advocating for all NEAS services. Currently, the Society boasts a combined social network exceeding 35,000 supporters. Notably, our Autism Acceptance campaign made a significant impact, reaching a total of 822,406 individuals during Autism Acceptance Week.

Continuing our momentum from previous years, we persistently champion the cause of autism acceptance, emphasising our journey towards fostering greater acceptance. Collaborating closely with autistic individuals, families, schools, and businesses throughout the North-east, the Society fervently campaigns to reshape perceptions and understanding of autism. This year, our campaign centred on the theme of Everyday Equality. We aimed to spotlight the real-life experiences of autistic and neurodivergent individuals across various facets of daily life, advocating strongly for universal access and equal opportunities for all.

We started the year launching our new corporate offer to the North-east business community, resulting in some great new partnerships, including Cambridge Press who adopted us as their official charity partner for 22/23 – 23/24 worth £12,000. The period also saw us refine plans for the development at New Warlands Farm. Working with a range of experts from the food, drinks and hospitality sector, we gained considerable help and expertise. We will be developing a restaurant, a cider/ apple press and 12 retail units at our farm. In the year ahead we will develop enterprises which will ultimately employ autistic and neurodivergent workers. We will also provide a range of work placements and internships. At the end of the year under review, we gained planning permission and permission to proceed with developments at New Warlands Farm. The summer saw our intrepid supporters cycle the length of the Netherlands and into Germany and back, covering a distance of some 340 plus miles and raising both awareness for our cause and £8,000 in the process.

Within the year, we were able to support many voluntary funded projects (including Youth Groups, Toddler Groups, Bikeability, garden projects and book vending machines at the schools) through grant aid and new contracts to the value of £935,692. Community and events fundraising from the likes of the Great North Run, Walk for Acceptance, Hadrian's Wall Trek and the Yorkshire Three Peaks raised £74,046, contributing to the running costs of our Family Development service – a lifeline for families across the region.

We bid farewell to our long-serving Chair and Trustee, Gavin Bestford, who retired on 30th April 2023. Gavin's dedication and contributions to the Charity have been invaluable, and we extend our heartfelt gratitude for his years of service. Dr. Rakesh Chopra will assume the role of Chair, effective 1st May, 2023. Dr. Chopra has been a Trustee since 2013 and brings a wealth of knowledge and experience to his new position. His leadership will undoubtedly guide the Charity towards continued success and growth.

Plans for future Periods

We welcomed new Trustees during the summer.

In response to increasing demand for education placements in the Teesside area, we have committed to carrying out minor capital works at our school in Redcar. These improvements are designed to expand our capacity from accommodating 30 to 45 students, allowing us to meet the urgent need to provide educational placements to children within the borough.

We are in the process of building an online resource hub that will serve as a valuable repository of training materials, support strategies, examples of good practice, and case studies. This hub will be an essential tool for our staff, enabling them to access relevant information and best practices.

We are pleased to announce that New Warlands Farm is embarking on an exciting new phase of development that will see the land utilised for a range of diverse farming activities. This initiative will involve the appointment of a highly experienced Project Manager with a farming background to oversee and cultivate the land. The project is set to include the creation of a play park, the establishment of a wildflower meadow, and the acquisition of livestock to reside on the land, all of which will be made possible through available grant opportunities.

The farm's development plan encompasses a variety of activities aimed at making the land a vibrant and multifaceted hub for both agriculture and recreation. The introduction of a play park will provide families and visitors with a space for leisure and enjoyment, fostering a sense of community and providing educational opportunities. Additionally, the establishment of a wildflower meadow will contribute to biodiversity and environmental conservation efforts. Furthermore, the acquisition of livestock will not only enrich the farm's landscape but also provide opportunities for agricultural education and engagement. The financial aspects of these initiatives will be supported by available grant opportunities. We are actively seeking and securing grants to cover the expenditure associated with the development of the land and the implementation of the proposed farming activities.

Financial Review

Results

The accounts have been produced in accordance with the Accounting and Reporting by Charities Statement of Recommended Practice (updated 2019). They incorporate the pension commitments of the North East Autism Society Retirement Security Plan a defined benefit scheme as required by Financial Reporting Standard 102.

Total income of the Society increased by 12.9% to £31,514,278 (2022: 10.4% to £27,905,510) while total expenditure increased by 18.7% to £30,880,947 (2022: 12.8% to £26,008,528) to produce net income for the year of £633,331 (2022: £1,896,982). Income has increased due to the increased number of service users. Expenditure has increased due to additional staffing costs to meet the needs of these additional service users and due to the increasing cost of living. It should be noted that the total income includes £843,557 (2022: £917,088) of grants and donations.

At 30th April 2023 the Society's Retirement Security Plan pension scheme had a fund surplus under FRS102 valuation requirements of £2,945,000 (2022: £1,476,000) however in line with FRS 102 requirements this has been capped at £nil in these financial statements.

Capital expenditure during the year of £1,476,787 included £409,819 for the construction of lodges at New Warlands farm, £267,604 for planning, design and consultancy fees for the development of New Warlands Farm and £217,180 for the carpark and courtyard construction at Thornhill Park School.

Total unrestricted accumulated funds at 30th April 2023 are £27,259,181. The Society intends in the future to use its funds, less the amount set aside for operational reserves, held in fixed assets, and incurred on the repayment of loans, on improving the Society's services. We are still seeking to sell a land holding at Carley Hill, Sunderland. This will afford us the opportunity to consolidate and stabilise our finances and possibly reduce/repay our borrowings, but in doing so we will ensure that going forward we hold a sufficient level of free reserves so as to sustain the Society's long-term operations.

By way of investment, the Society continues to utilise short term cash deposits as the available funds arise, mainly from fees received in advance. Interest received on cash deposits during the year totalled £81,0004 (2022 £2,362).

Key Performance Indicators (KPI's)

The society measures a number of KPI's to measure its performance.

	2022/2023	2021/22
Total Income growth	12.9%	10.3%
Debtor's days outstanding	30 days	24 days

Reserves Policy

Reserves are set aside to provide financial stability and to support the Society's long term Strategic Plan. The Trustees have forecast that the level of free reserves required to sustain the Society's operations will be equivalent to a minimum of two month's budgeted expenditure, at 30th April 2023 this amounted to £5,147,000. The policy is reviewed by the Trustees as part of the strategic planning process.

At 30th April 2023, excluding fixed assets and the Retirement Security Plan fund, there were unrestricted reserves of £5,091,450 (2022: £5,235,227).

At 30th April 2023 the company held cash balances of £5,257,683, which is offset by a bank loan of £1,207,967 and £72,917 of other loans. The bank loan was refinanced in December 2022 with a term of three years based on 1.9% above the bank's base rate.

Restricted funds at 30th April 2023 were £71,193 (2022 £67,690).

Investment Policy

The Society introduced a Treasury Management Strategy. The Society has the power to invest funds not immediately required for its general purpose in such investments as it deems fit for the purpose.

Society's investment objectives continue to be to:

- Generate income to further the objects of the Charity
- Safeguard the assets and business continuity of the Charity
- Comply with the conditions attached to restricted funds
- Ensure working capital and restricted reserves are always readily available in cash
- Meet the requirements of the Reserves Policy and the Strategic Plan

Whilst ensuring that the Trustees fulfil their fiduciary responsibilities concerning investments without exceeding their powers of investment.

The Society's policy continues to be to maintain cash deposits rather than to invest in stocks and shares, property, or any other investment.

The policy is kept under review.

Going Concern Policy

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for at least 12 months from the date of approval of these financial statements. 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.

NORTH EAST AUTISM SOCIETY
TRUSTEE'S REPORT
For the year ended 30th April 2023

Structure, Governance and Management

Trustees
The Trustees who served during the year and up to the date of signing are
Gavin Bestford (Chair) – Resigned 30th April 2023
Dr Rakesh Chopra OBE (Appointed Chair 1st May 2023)
Jillian Crumbie
John Hodgson
David Parker
Lisa Waller

Governing Document

The organisation was first established as an unincorporated association under the name "Tyneside Society for Autistic Children" in 1970. By 1979 the Society had raised enough funds to purchase 21 Thornhill Park which was refurbished and opened as a school for six children. The school numbers grew, and Tyne and Wear Autistic Society was incorporated and registered as a Charity in 1993. The registered charity number is 1028260 and the registered company number is 02859620. The Private Company Limited by Guarantee and not having a share capital was incorporated under the Companies Act 1985 on 6 October 1993. Members' liability is limited to £10. The Society was renamed North East Autism Society in May 2009 and is governed by the Memorandum and Articles of Association dated 1st May 2009.

Organisation

A Chief Executive is appointed by Trustees and is accountable to them for the day-to-day management of the Society, implementing strategic policy and plans agreed by the Board. The Chief Executive is not a Trustee but is a paid officer of the Society.

The Chief Executive is supported in managing the Society by the Senior Staff Management Team who directly manages the services of the Society.

Appointment of Trustees

In accordance with our Articles of Association, Trustees are elected by the Members of the Society at the Annual General Meeting. All Trustees must be Members of the Society, but none can be in its employ i.e. receive a salary or fee. One third of the Trustees stand down annually and may offer themselves for re-election at the Annual General Meeting. The Trustees elect from their number a Chairman of the Board.

No Trustee has any financial interest in the Society. Trustees are covered by Directors and Officers Insurance while staff involved in the provision of advice and direct services are covered by Professional Indemnity Insurance.

As the Society provides services to children and vulnerable adults our Trustees are subject to enhanced Disclosure and Barring Service checks.

Trustee induction and training

New Trustees undergo an orientation meeting to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the authority and responsibilities of the Board and the decision-making process. They are provided with a copy of Board minutes for the prior 18 months and of the most recent Trustees Annual Report and Accounts. In addition, they are supplied with relevant Charity Commission guidance documents including the Commission's "Strategy for dealing with Safeguarding Children and Vulnerable Adults Issues in Charities".

All Trustees are updated on issues and guidance regarding charity and company law and are encouraged to attend appropriate external and internal training events.

Related parties and co-operation with other organisations

The Society is a membership organisation. On the 30th April 2023 there were 114 voting members whose details were held on our central register.

Most members are parents of autistic children or adults. The Society has however always been very keen to forge strong links with professionals and key staff in external agencies for example the NHS and Local Authorities. A number of our voting members are therefore professionals with a strong interest in autism and our work. We are keen to encourage autistic people to join as members of the Society and will continue to promote this in the year ahead.

Any connection between Trustees and senior managers must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party.

Pay policy for senior staff

The Board of Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running, and operating the Society on a day-to-day basis. All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in note 12 to the accounts. The Board of Trustees benchmark salaries of senior staff against pay levels in other similar charities and the pay of all staff is reviewed annually. We attempt to reflect pay levels in accordance with the pay scales determined by the National Joint Council (NJC) for local government services.

Risk management

The Board of Trustees fully recognises its responsibility for the management of risk to the Society. The Society maintains a risk register, which is reviewed annually, and it is the responsibility of the Chief Executive to give updates to the Trustees on all aspects of risk management.

Principal risks and uncertainties

The major risks to North East Autism Society are identified as:

- Income streams and cost pressures from statutory bodies and other external regulatory services, for example fees remaining frozen and inflation continues to be absorbed by providers.
- Potential significant increase in pension liability and/or reduction in pension asset values on the defined benefit scheme, which has been closed to new members since 9th March 2012.
- Wage inflation is running at 7.2% (3 months to October 2023 figure), adding to pressure for pay rises along with staff shortages.

Section 172 Stakeholder engagement

The Charity understands that success is driven by strong relationships and endeavours at all times to foster and strengthen its relationships with the Families of the service users, , the staff
and other stakeholders. The Board of Trustees consider that through their strategic planning and decision making they have acted in a way that is most likely to promote the success of the charity for the benefit of both the service users and all the stakeholders.

Clients and Funding Providers

The charity works closely with the NHS, Government Departments, local authorities and our generous donors and grant funders to ensure that our service delivery meets their requirements and our charitable objectives.

Suppliers

The Charity engages regularly with our banking and technology suppliers to review performance, plan development, and stay current in an ever-changing technological world. The Charity maintains a strong relationship with our suppliers especially the staffing agencies that have been essential in maintaining staffing levels during and post covid.

Employee Involvement

The Charity encourages the involvement of its employees in its management through regular meetings of management which have responsibility for the dissemination of information of particular concern to employees (including financial and economic factors affecting the performance of the Charity) and for receiving their views on important matters of policy. A series of meetings between the CEO and staff at various sites are arranged throughout the year.

Equality, Diversity, and Inclusivity

Accessibility and Inclusivity are at the heart of everything at NEAS and our recruitment policies, staff training, and internal policies are based on promoting equality.

Disabled Persons

The Society is committed to employing people with disabilities. We are registered as "Disability Confident Employers" with DWP. We are pleased that the number of people employed by NEAS describing themselves as autistic, neurodiverse or disabled has increased in the period under review.

Environmental SECR reporting around carbon emissions

The energy results for energy usage in property for the year, the comparison figures and the square footage of the office buildings, service user homes, schools and farms are as yet not available. Due to the number of residential homes and other buildings used for the Society, it is a large undertaking to collate the information required and the Society is working on the collation of this information.

The estimated usage for 2023, based on the Electricity and Gas supplier's figures of annual consumption, was
Gas 2,884,468 kwh
Electricity 871,134 kwh

Transport figures are for our fleet of minibuses and other vehicles used for the transport of the service user. The figures do not include business travel or private milage CO2 emissions.

NEAS Projected fleet emissions 2023
Vehicle days 30,146
Average CO2 162
Annual Tonnes CO2 282.25

NEAS Projected fleet emissions 2022
Vehicle days 33,703
Average CO2 165
Annual Tonnes CO2 338.11

NORTH EAST AUTISM SOCIETY
TRUSTEE'S REPORT
For the year ended 30th April 2023

Trustees' responsibilities in relation to the financial statements

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources including the income and expenditure of the charitable company for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.
- Observe the methods and principles in the Charities SORP.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity which enables them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of our auditors

A resolution to re-appoint Haines Watts North East Audit LLP as auditors for the ensuing year will be proposed at the Annual General Meeting in accordance with the Companies Act 2006.

By order of the Board of Trustees



Dr Rakesh Chopra OBE (Chairman of Trustees)

Date: 25 January 2024

Independent Auditor's Report to the Members of North East Autism Society

Opinion

We have audited the financial statements of North East Autism Society (the 'charitable company') for the year ended 30 April 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

•give a true and fair view of the state of the charitable company's affairs as at 30 April 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

•have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

•have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 charitable 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 other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH EAST AUTISM SOCIETY
For the year ended 30th April 2023

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

- As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
- In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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

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.

We obtained am understanding of the legal and regulatory framework applicable to the company itself and the industry in which it operates. We identified area of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the Charities Act 2011, the Companies Act 2006. UK GAAP (FRS 102), UK Care Standards as defined by the Care Quality Commission and the Education Framework under the Education and Inspections Act 2006. We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements.

Our audit procedures included:

- obtaining an understanding of the nature of the sector in which the charitable company operates, including the legal and regulatory framework.
- Obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Assessing the risk of management override of controls, including testing a sample of journal entries.
- Undertaking inquiries of management and those charged with governance about their own identification and assessment of instances of fraud and non-compliance with laws and regulations.
- Inspecting correspondence with the charitable companys' regulatory bodies, for example Ofsted and the CQC.
- Challenging the assumptions and judgements made by management in their key accounting estimates, principally the assumptions used in the valuation of the defined benefit pension liability.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for. This description forms part of our auditor's report.

Use of our report

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

C. Henderson

Craig Henderson (Senior Statutory Auditor)

For and on behalf of Haines Watts North East Audit LLP

17 Queens Lane

Newcastle upon Tyne

NE1 1RN

25 January 2024

NORTH EAST AUTISM SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 30th April 2023

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and grants	2	23,266	820,291	843,557	917,088
Charitable activities	3	30,469,688	-	30,469,688	26,872,004
Other trading activities	4	120,029	-	120,029	114,056
Investment income	5	81,004	-	81,004	2,362
Total income		30,693,987	820,291	31,514,278	27,905,510
Expenditure on:					
Cost of raising funds		178,310	-	178,310	175,361
Expenditure on charitable activities	6	29,885,849	816,788	30,702,637	25,833,167
Total Resources Expended		30,064,159	816,788	30,880,947	26,008,528
Net incoming before transfers		629,828	3,503	633,331	1,896,982
Gross transfer between funds	20	-	-	-	-
Comprehensive income		629,828	3,503	633,331	1,896,982
Other comprehensive income					
Actuarial gain / (loss)	24	(261,000)	-	(261,000)	(261,000)
Net movement of funds		368,828	3,503	372,331	1,635,982
Fund Balances Brought Forward 1st May 2022	20	26,890,353	67,690	26,958,043	25,322,061
Balances carried forward at 30th April 2023	20	27,259,181	71,193	27,330,374	26,958,043

NORTH EAST AUTISM SOCIETY
BALANCE SHEET
For the year ended 30th April 2023

BALANCE SHEET

	Note	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	15		22,167,731		21,655,126
Current Assets					
Debtors	16	4,139,508		3,011,631	
Cash at bank and in hand		5,257,683		6,193,914	
		9,397,191		9,205,545	
Creditors					
Amounts falling due within one year	17	(4,211,631)		(3,854,711)	
NET CURRENT ASSETS			5,185,560		5,350,834
TOTAL ASSETS LESS CURRENT LIABILITIES			**27,353,291**		**27,005,960**
Creditors					
Amounts falling due after more than one year	19		(22,917)		(47,917)
Net Assets excluding pension asset / (liability)			**27,330,374**		**26,958,043**
Pension asset / (liability)	24		-		-
NET ASSETS INCLUDING PENSION ASSET / (LIABILITY)			**27,330,374**		**26,958,043**
The funds of the charity:					
Unrestricted funds:					
General funds	20		27,259,181		26,890,353
Pension Reserve	20		-		-
			27,259,181		26,890,353
Restricted funds:	20		71,193		67,690
TOTAL FUNDS			**27,330,374**		**26,958,043**

The financial statements were approved and authorised for issue by the Trustees of North East Autism Society on 25/1/2024 and signed on their behalf.

Chairman of Trustees
Dr Rakesh Chopra OBE (Chairman of Trustees)

Company Number 02859620

NORTH EAST AUTISM SOCIETY
STATEMENT OF CASH FLOWS
For the year ended 30th April 2023

STATEMENT OF CASH FLOWS

	Note:	£	2023 £	£	2022 £
Cash used in operating activities	22		613,732		1,578,068
Purchase of tangible fixed assets		(1,476,787)		(3,223,661)	
Interest income		81,004		2,362	
Cash (used in) investing activities			**(1,395,783)**		**(3,221,299)**
Cash flows in financing activities					
Repayment of borrowing		(154,180)		(142,663)	
Cash used in financing activities			**(154,180)**		**(142,663)**
Decrease in cash in the year			(936,231)		(1,785,894)
Cash at the beginning of the year			6,193,914		7,979,808
Total cash at the end of the year			**5,257,683**		**6,193,914**

NOTES TO THE ACCOUNTS

Note 1 Accounting Policies

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

Accounting convention

The financial statements are prepared under the historical cost convention.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in sterling which is also the functional currency of the charity. Monetary amounts in these statements are rounded to the nearest £, except where otherwise indicated.

Going concern

The charity derives the majority of its income from agreed fees for the provision of education and support for autistic individuals. The ongoing demand for these services ensures the exposure to risk from the current difficult economic conditions is minimal. Cash reserves are available to meet the charity's needs as they arise, as detailed within the reserves policy. A flexible loan facility is in place to help with cash-flow on capital expenditure, the loan was refinanced in December 2022. During the previous year the charity completed the refurbishment of Kiora Hall as a new school and the school opened in September 2022.

The Trustees believe the charity is well placed to manage its business risks successfully and thus they have adopted the going concern basis of accounting in preparing the financial statements.

Income

All income is included in the SoFA when the charity is entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the SoFA when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Where there are performance related conditions attached to any grants or donations, income is recognised when the conditions have been met or when meeting the conditions is within the Charity's control and there is sufficient evidence that they have been met or will be met, otherwise they are deferred. When a grant condition allows for the recovery of any unexpended grant, a liability is recognised when the repayment becomes probable.

Where there are terms placed on income that limit the charity's discretion over how that income can be used, that income is shown as restricted income in the accounts.

Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. Please refer to the Trustees' annual report for more information about their contribution.

Investment Income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

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 1992 to the extent that these are applied to its charitable objects.

Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- **Costs of raising funds** comprise the costs of the fundraising team and the costs of commercial trading from the sale of refreshments.
- **Expenditure on charitable activities** comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Expenditure includes any irrecoverable VAT and is reported as part of the expenditure to which it relates.

Allocation of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, HR, payroll, and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

Operating leases
The charity classifies the lease of vehicles, and other equipment as operating leases where substantially all of the benefits and risks of ownership remain with the lessor and are charged against profits on a straight-line basis over the period of the lease.

Tangible fixed assets
Fixed assets are capitalised at cost, the Trustees have set a de-Minimis limit in respect of non-capitalisation of fixed assets of £1,000. Fixed assets are stated at cost less depreciation. Depreciation is not provided on freehold land. On other tangible fixed assets depreciation has been calculated so as to write off the cost in equal annual instalments over their estimated useful lives. The rates of depreciation are as follows:

Asset Category	Annual rate
Freehold buildings	2%
Lodges	4%
Furniture and fixtures	10%
Equipment	20%
Computer equipment	33%
Motor vehicles	25%

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use.

Debtors
Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid deposit account.

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.

Fees in advance
Fees received during the year in respect of periods after 30th April 2023 the year end are included with creditors.

Financial Instruments
The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' of FRS102, in full to all of its financial instruments. Financial Instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities, or equity instruments.

Pension schemes

Defined contribution scheme
The company operates and contributes to a defined contribution pension scheme which is available to all staff after a minimum of three months service and at 30th April 2023 membership totalled 828. The pension costs charged to the statement of financial activities for this scheme reflect the contributions payable by the charity during the year.

Defined benefit scheme
The company also operates a defined benefit pension scheme (North East Autism Retirement Security Plan) which was closed to future accrual on 9th March 2012. The assets of the scheme are held separately from those of the company in an independently administered fund. At 30th April 2023 membership totalled 117, comprising 54 members with deferred benefits and 63 members in receipt of pension payments from the scheme.

The assets of the plan are measured using fair value. Plan liabilities are measured using the projected unit method and discounted at the current rate of return on a high-quality corporate bond of equivalent term and currency to the liability. The increase in present value of the liabilities of the scheme expected to arise from employee service in the period is charged to the operating surplus.

The expected return on the scheme's assets and the increase during the period in the present value of the scheme's liabilities, arising from the passage of time, are included in pension finance costs. Actuarial gains and losses are recognised in the statement of total recognised gains and losses.

Restricted Funds
These represent income relating to fund raising and donations which are allocated by the donor to specific projects. Fundraising and donations are recorded when received.

Unrestricted Income Funds
These represent funds which are expendable at the discretion of the Trustees for the furtherance of the objects of the charity. Such funds may be held for the purpose of meeting the administration and operational costs of the Society. The Trustees have the power to set aside unrestricted funds for specific designated future purposes.

Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions

The key accounting estimate relates to the valuation of the defined benefit pension obligation. The Society has an obligation to pay pension benefits to certain employees. The cost of these benefits and the present value of the obligation depend on a number of factors including life expectancy, salary increases, asset valuations and the discount rate on corporate bonds. Management estimate these factors in determining the net pension asset / liability as at the year end. The assumptions reflect historical experience and current trends. See note 24 for the disclosures relating to the defined benefit pension scheme.

Note 2 Income from donations and grants

	Note		2023 Total		2022 Total
		£	£	£	£
Restricted	20		820,291		720,170
Unrestricted:					
Donations and gifts		22,152		13,093	
Covid-19 grants		1,114		183,825	
			23,266		196,918
			843,557		**917,088**

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the year ended 30th April 2023

Note 3 Income from charitable activities - unrestricted

	2023 Total £	2022 Total £
Fees for the supply of services	30,352,513	26,577,652
Other income from charitable activities	117,175	294,352
	30,469,688	**26,872,004**

Note 4 Income from other trading activities - unrestricted

	2023 Total £	2022 Total £
Fundraising	84,305	76,563
Refreshment income	35,724	37,493
	120,029	**114,056**

Note 5 Investment Income - unrestricted

	2023 Total £	2022 Total £
Interest from deposit accounts	81,004	2,362
	81,004	**2,362**

Note 6 Analysis of expenditure on charitable activities

	Adult Services £	Children Services £	2023 Total £	2022 Total £
Staffing costs	12,997,131	8,440,034	21,437,164	19,026,097
Supplies and services	782,488	647,073	1,429,561	873,145
Premises costs	631,893	307,337	939,230	948,321
Transport costs	426,730	393,714	820,444	1,030,474
Administration	196,304	219,706	416,010	436,793
Bank loan interest	-	31,511	31,511	31,855
Depreciation	307,682	568,165	875,847	752,376
Governance costs	213,256	137,227	350,483	259,897
Support costs	2,665,325	1,737,063	4,402,387	2,474,209
	18,220,807	**12,481,830**	**30,702,637**	**25,833,167**

Expenditure on charitable activities was £30,702,637 (2022: £25,833,167) of which £29,885,849 (2022: £25,137,609) was unrestricted and £816,788 (2022: £695,558) was restricted.

Staff costs include agency staff of £1,085,649 (2022: £720,338) excluded from note 10

Note 7 Summary analysis of expenditure and related income for charitable activities

	Adult Services £	Children Services £	2023 Total £	2022 Total £
Costs	(18,220,807)	(12,481,830)	(30,702,637)	(25,833,167)
Fees for the supply of services	18,262,376	12,090,137	30,352,513	26,586,575
Net (cost) / surplus funded from other income	**41,569**	**(391,693)**	**(350,124)**	**753,408**

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the year ended 30th April 2023

Note 8 Analysis of governance and support costs - 2023

	General Support	Governance	2023 Total	Basis of apportionment
	£	£	£	
Staffing costs	2,250,944	140,602	2,391,546	Fee income
Supplies and services	709,022	62,255	771,277	Fee income
Premises costs	743,270	42,710	785,980	Fee income
Transport	108,897	5,363	114,260	Fee Income
Administration	455,519	35,689	491,208	Fee income
Legal and other professional fees	83,526	58,749	142,275	Fee income
Depreciation	86,934	5,115	92,049	Fee income
Pension finance cost	3,000	-	3,000	
Total	**4,441,112**	**350,483**	**4,791,595**	

Note 8 Analysis of governance and support costs - 2022

	General Support	Governance	2022 Total	Basis of apportionment
	£	£	£	
Staffing costs	1,348,253	125,653	1,473,906	Fee income
Supplies and services	598,203	45,621	643,824	Fee income
Premises costs	212,631	30,518	243,149	Fee income
Transport	17,421	1,381	18,802	Fee Income
Administration	135,406	9,608	145,014	Fee income
Legal and other professional fees	120,148	45,116	165,264	Fee income
Depreciation	45,147	2,000	47,147	Fee income
Pension finance cost	(3,000)	-	(3,000)	Fee income
Total	**2,474,209**	**259,897**	**2,734,106**	

Note 9 Net income for the year is stated after charging:

	2023	2022
	£	£
Operating leases - equipment	433,503	697,652
Depreciation	964,183	805,076
Bank Interest payable	-	31,855
Auditors' remuneration - Audit fees	26,400	22,800

Note 10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2023	2022
	£	£
Salaries and wages	20,425,951	17,899,250
Social security costs	1,710,773	1,405,600
Pension costs	473,740	384,488
	22,610,464	**19,689,338**

The number of employees whose emoluments for the year are above £60,000

	2023 No.	2022 No.
£60,000 - £70,000	3	1
£70,000 - £80,000	1	1
£80,000 - £90,000	-	1
£90,000 - £100,000	1	-
£100,000 - £110,000	-	1
£110,000 - £120,000	1	-
	6	**4**

Pension costs in respect of these employees are £27,161 (2022: £26,426).

The key management personnel of the charity, comprise the Trustees, the Chief Executive, Head of Care Services and Director of Education. The total employee benefits of the key management personnel were £286,215 (2022: £273,432).

The charity purchased Professional Indemnity Insurance including cover for the Trustees costing in total £2,011 (2022: £2,250). This insurance excludes any claim arising from any wrongful act.

Note 11 Staff numbers

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

	2022 No.	2022 No.
Adult services	453	447
Children services	381	347
Support services	40	25
Governance	2	1
	876	**820**

Please note that casuals 2023: 27 (2022: 57) are not classed as permanent staff and therefore are not included in the above numbers.

Note 12 Trustee remuneration and related party transactions

The charity Trustees were not paid or received payment by way of remuneration in the year (2022: £nil), No charity Trustee received expenses during the year (2022: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil) There were no related party transactions (2022: £nil)

Note 13 Ultimate Controlling Party

The charity is governed by the Board of Trustees and is not under the control of any one individual.

Note 14 Corporation 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 1992 to the extent that these are applied to its charitable objects.

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the year ended 30th April 2023

Note 15 Tangible Fixed Assets

	Freehold land and Buildings	Furniture Fixtures and Equipment	Computers	Motor Vehicles	Assets under Construction	Total
	£	£	£	£	£	£
Cost						
At 1st May 2022	25,656,431	3,025,634	737,598	8,613	54,306	29,482,582
Additions at cost	173,367	593,690	119,198	-	590,532	1,476,787
Transfers	551,343	-	93,495	-	(644,838)	-
Disposal	-	-	-	-	-	-
At 30th April 2023	**26,381,141**	**3,619,324**	**950,291**	**8,613**	**-**	**30,959,369**
Accumulated depreciation						
At 1st May 2022	5,689,891	1,729,430	404,187	3,947	-	7,827,455
Charge for the year	500,802	296,841	164,386	2,154	-	964,183
Disposal	-	-	-	-	-	-
At 30th April 2023	**6,190,693**	**2,026,271**	**568,573**	**6,101**	**-**	**8,791,638**
Net Book Value						
At 30th April 2023	**20,190,448**	**1,593,053**	**381,718**	**2,512**	**-**	**22,167,731**
At 30th April 2022	**19,966,540**	**1,296,203**	**333,411**	**4,666**	**54,306**	**21,655,126**

Note 16 Debtors

	2023	2022
	£	£
Fees Receivable	2,464,530	1,769,645
Prepayments and accrued income	1,668,958	1,208,520
Other Debtors	6,020	33,466
	4,139,508	**3,011,631**

Note 17 Creditors Amounts falling due within one year

	note	2023	2022
		£	£
Bank Loans		1,207,967	1,337,146
Sir Peter Vardy Foundation Loan		25,000	25,000
Deferred income	18	401,037	194,198
Trade creditors		1,329,186	1,160,084
Taxation and social security		588,713	476,423
Other creditors		973	108,846
Accruals		658,755	553,014
		4,211,631	**3,854,711**

Note 18 Deferred Income

	2023	2022
	£	£
Balance as at 1st May 2022	194,198	701,071
Amount released to income earned from charitable activities	(194,198)	(701,071)
Amount deferred in year	401,037	194,198
	401,037	**194,198**

Deferred income is the fee income invoiced in advance for future periods. These being a proportion of four weekly, and quarterly invoices that fall over two financial years.

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the year ended 30th April 2023

Note 19 Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Bank Loans	1,207,967	1,337,146
Sir Peter Vardy Foundation Loan	47,917	72,917
Total indebtedness	1,255,884	1,410,063
less due within one year	(1,232,967)	(1,362,146)
Due in more than one year	**22,917**	**47,917**

A bank loan due of £1,207,967 relates to a Barclay's facility secured on various properties including New Warlands Farm and the "Aycliffe Centre". The loan had a final balloon payment due on 24th January 2023. In December 2022 the loan was refinanced with the term of three years, instalments are circa £14,300 per month including interest with a single final repayment in January 2026. Interest due is 1.90% above the bank's base rate and with the increase in base rate in the last year the amount of instalments have increased accordingly.

In June 2023 the charity received a waiver from the bank for having failed one of the covenants of the new loan due to high levels of capital spend in the year 2021-2022 and the bank were aware of the results prior to refinancing. However, as this waiver was not received until subsequent to the year end, the breach was effective as at the year end, and therefore was technically repayable on demand as at 30 April 2023. Therefore the full amount of the loan has been included within creditors falling due within one year.

In April 2015 a £200,000 interest free ten-year loan was received from the Sir Peter Vardy Foundation, this loan is repayable from 2017 to 2025.

Note 20 Analysis of charitable funds

Analysis of movement in unrestricted funds - 2023

	1st May 2022	Income	Expenditure	Actuarial Gain /(loss)	Transfers	Funds 30th April 2023
	£	£	£	£	£	£
General Fund	26,890,353	30,693,987	(30,064,159)	(261,000)	-	27,259,181
Pension Reserve	-	-	(261,000)	261,000	-	-
Total	**26,890,353**	**30,693,987**	**(30,325,159)**	**-**	**-**	**27,259,181**

Unrestricted funds of £27,259,181 include tangible fixed assets of £22,167,731 and a loan balance of £1,255,883 which relates to funding for fixed asset purchases and improvements.

Analysis of movement in unrestricted funds - 2022

	1st May 2021	Income	Expenditure	Actuarial Gain /(loss)	Transfers	Funds 30th April 2022
	£	£	£	£	£	£
General Fund	25,278,983	27,185,340	(25,312,970)	(261,000)	-	26,890,353
Pension Reserve	-	-	(261,000)	261,000	-	-
Total	**25,278,983**	**27,185,340**	**(25,573,970)**	**-**	**-**	**26,890,353**

Unrestricted funds of £26,947,075 include tangible fixed assets of £21,655,126 and a loan balance of £1,410,064 which relates to funding for fixed asset purchases and improvements.

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the year ended 30th April 2023

Analysis of movement in restricted funds - 2023

	1st May 2022	Income	Expenditure	Transfers	Funds 30th April 2023
	£	£	£	£	£
Depart of Ed - Post 16s Grant	10,968	9,944	(9,898)	-	11,014
The Charles Sharland Trust	10,000	-	(10,000)	-	-
Mercers Trust	7,500	-	(7,500)	-	-
Darlington Building Society	15,000	-	(15,000)	-	-
Tesco Little Helps / Groundworks	5,000	-	(2,500)	-	2,500
Move on Tyne & Wear	-	110,738	(110,738)	-	-
Youth Futures Foundation	-	179,478	(179,478)	-	-
Diversity Project - DWP	-	184,690	(184,690)	-	-
Diversity Project - North of Tyne Combined Authority	-	121,159	(121,159)	-	-
NWLWP – North of Tyne Combined Authority – NWF phase 1	-	108,117	(66,234)	-	41,883
Dep of Ed – Post 16s and capital grants	-	16,254	(16,254)	-	-
BBC Children in Need – Science Group Life Centre	-	8,290	(8,290)	-	-
North Tyneside Voluntary Voda	-	21,002	(21,002)	-	-
Northumberland, Tyne, and Wear Community Foundation	-	9,946	-	-	9,946
Greater Aycliffe & Middridge Partnership	-	6,705	(3,355)	-	3,350
Other	19,222	43,968	(60,690)	-	2,500
Total	**67,690**	**820,292**	**(816,788)**	**-**	**71,193**

Analysis of movement in restricted funds - 2022

	1st May 2021	Income	Expenditure	Transfers	Funds 30th April 2022
	£	£	£	£	£
Depart of Ed - Post 16s Grant	10,966	8,922	(8,920)	-	10,968
The Charles Sharland Trust	10,000	-	-	-	10,000
BBC Children in Need	7,790	40,614	(48,404)	-	-
Paul Hamlyn Foundation	4,822	-	(4,822)	-	-
Mercers Trust	5,000	30,000	(27,500)	-	7,500
Move on Tyne & Wear	-	83,942	(83,942)	-	-
Youth Futures Foundation	-	130,116	(130,116)	-	-
Sunderland Council LA6	-	2,840	(2,840)	-	-
Gateshead Council LA6	-	7,989	(7,489)	-	-
ESF - DWP PMP South of Tyne	-	61,146	(61,146)	-	-
ESF - DWP PMP Durham	-	121,648	(121,648)	-	-
Diversity Project - DWP	-	62,445	(62,445)	-	-
Diversity Project - North of Tyne Combined Authority	-	68,441	(68,441)	-	-
Garfield Weston	-	30,000	(30,000)	-	-
Good Things Foundation	-	12,275	(12,275)	-	-
Darlington Building Society	-	15,000	-	-	15,000
Sir James Knott Trust	-	6,000	(6,000)	-	-
Sir John Priestman Charitable Trust	-	5,000	(5,000)	-	-
Tesco Little Helps / Groundworks	-	5,000	-	-	5,000
Other	4,500	28,792	(14,070)	-	19,222
Total	**43,078**	**720,170**	**(695,558)**	**-**	**67,690**

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the year ended 30th April 2023

Name of restricted fund

Dept of Education Post 16s Grant	Post 16s Education
The Charles Sharland Trust	Outdoor play equipment
Mercers Trust	Grant for family development
Darlington Building Society	Outdoor play equipment
Tesco Little Helps / Groundworks	Family development youth group
Move on Tyne & Wear	ESF grant to deliver employer ability service
Youth Futures Foundation	Grant to deliver employer ability service
Diversity Project - DWP	Grant to deliver employer ability service
Diversity Project - North of Tyne Combined Authority	Grant to deliver employer ability service
NWLWP – North of Tyne Combined Authority – NWF phase 1	NWF Phase 1 – Planning and Demolition works
Dept of Education	Grants for Post 16s and small Capital works
BBC Children in Need	Science Life Centre and Curiosity Projects
North Tyneside Voluntary VODA	Grant for Voluntary VODA
Northumberland, Tyne and Wear Community Foundation	Autism Activists Group
Greater Aycliffe & Middridge Partnership	Grant for Education projects
BBC Children in Need	Family development youth group Outdoor play equipment
Paul Hamlyn Foundation	Ideas and Pioneers Fund for Think Tank
Community Foundation	Grant towards youth groups
National Lottery Community Fund	Grant towards youth groups
Sunderland Council LA6	Grant to deliver employer ability service
Gateshead Council LA6	Grant to deliver employer ability service
ESF - DWP PMP South of Tyne	Grant to deliver employer ability service
ESF - DWP PMP Durham	Grant to deliver employer ability service
Garfield Weston	Grant for capital costs to Kiora Hall
Good Things Foundation	Grant to deliver employer ability service
Sir James Knott Trust	Grant for capital costs to Kiora Hall
Sir John Priestman Charitable Trust	Grant for capital costs to Kiora Hall

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the year ended 30th April 2023

Note 21 Analysis of assets and liabilities between funds

	General Fund	Pension Fund	Restricted Funds	Total
	£	£	£	£
Fixed Assets	21,167,731	-	-	21,167,731
Current Assets	9,325,997	-	71,193	9,397,191
Creditor: amounts falling due within one year	(4,211,630)	-	-	(4,211,630)
Creditor: amounts falling due after more than one year	(22,917)	-	-	(22,917)
Pension Asset	-	-	-	-
Total	**27,259,181**	**-**	**71,193**	**27,330,374**

Prior year

	General Fund	Pension Fund	Restricted Funds	Total
	£	£	£	£
Fixed Assets	21,655,126	-	-	21,655,126
Current Assets	9,137,855	-	67,690	9,205,545
Creditor: amounts falling due within one year	(3,854,711)	-	-	(3,854,711)
Creditor: amounts falling due after more than one year	(47,917)	-	-	(47,917)
Total	**26,890,353**	**-**	**67,690**	**26,958,043**

Note 22 Reconciliation of surplus income to net cash inflow from operating activities

	2023	2022
	£	£
Net Comprehensive Income	633,331	1,896,982
Add back depreciation charge	964,183	805,499
Deduct interest income shown in investing activities	(81,004)	(2,362)
(Increase) / Decrease in Debtors	(1,127,877)	(511,649)
Increase /(Decrease) in Creditors	486,099	(348,903)
Company pension contributions	(258,000)	(258,000)
Pension scheme interest cost	375,000	245,000
Pension Scheme interest return	(378,000)	(248,000)
	613,732	**1,578,068**

Note 23 Operating Lease commitments

As at 30th April 2023 the total future minimum lease payments under non-cancellable operating leases were as follows:

	2023	2022
	£	£
Operating Equipment		
Leases which expire within 1 year	196,374	433,503
Leases which expire within 2-5 years	102,452	121,981

	2023	2022
	£	£
Land and Buildings		
Leases which expire within 1 year	154,791	117,482
Leases which expire within 2-5 years	183,749	189,373
Leases which expire over 5 years	367,333	-

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the year ended 30th April 2023

Note 24 Pension Commitments

North East Autism Society operates a defined benefit scheme in the UK which provides both pensions in retirement and death benefits to members. Pension benefits are related to the members' final salary at retirement and their length of service.

Since 9th March 2012 the scheme has been closed to new members and future accrual.

Contributions to the scheme for the year ending 30th April 2024 are expected to be £258,000.

A full actuarial valuation of the Plan was carried out as at 1 May 2022 by a qualified independent actuary.

The major assumptions used by the actuary were (in nominal terms) as follows:

	At 30/04/2023	At 30/04/2022
Discount rate	4.90%	3.00%
Inflation assumption (RPI)	3.20%	3.60%
Inflation assumption (CPI)	2.50%	2.90%
Inflation linked pension increases:		
Pension earned before 6/4/1997 (Teachers)	3.20%	3.60%
Pension earned between 6/4/1997 and 30/4/2005	3.20%	3.60%
Pension earned after 30/4/2005	2.50%	2.50%
Cash commutation	90% of maximum	90% of maximum

Assumed life expectancies on retirement at age 65 are:

	At 30/04/2023	At 30/04/2022
Retiring today – Males	20.5	20.3
Retiring today – Females	22.9	22.2
Retiring in 20 years time - Males	21.8	21.7
Retiring in 20 years time - Females	24.4	23.8

The assets in the scheme were:

	Value at 30/04/2023 £000's	Value at 30/04/2022 £000's
Equity	2,838	8,593
Bonds	8,447	3,673
Cash	315	364
Fair Value of scheme assets	**11,600**	**12,630**
The actual return on assets over the period was:	**(996)**	**(390)**
Present value of funded obligations	(8,655)	(11,154)
Fair value of scheme assets	11,600	12,630
Surplus / (deficit) in funded scheme	**2,945**	**1,476**
Present value of unfunded obligations	-	-
Unrecognised actuarial gains (losses)		
(Irrecoverable surplus)	2,945	1,476
Net assets / (liability) in balance sheet	**-**	**-**

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the year ended 30th April 2023

Reconciliation of opening and closing balances of the present value of the defined benefit obligation

	30/04/2023	30/04/2022
	£000's	£000's
Benefit obligation at beginning of year	11,154	12,834
Current service cost	-	-
Interest cost	331	241
Contributions by plan participants	-	-
Actuarial (gains) / losses	(2,538)	(1,643)
Benefits paid	(292)	(278)
Past service cost	-	-
Settlements	-	-
Curtailments	-	-
Business combinations	-	-
Exchange rate	-	-
Benefit obligation at end of year	**8,655**	**11,154**

Reconciliation of opening and closing balances of the fair value of scheme assets

	30/04/2022	30/04/2021
	£000's	£000's
Fair value of plan assets at beginning of year	12,630	13,040
Interest income on plan assets	378	248
Return on assets, excluding interest income	(1,374)	(638)
Contributions by employers	258	258
Contributions by plan participants	-	-
Benefits paid	(292)	(278)
Plan administrative cost	-	-
Business combinations	-	-
Settlements	-	-
Exchange rate	-	-
Fair value of Plan assets at end of year	**11,600**	**12.630**

The amounts recognised in the statement of financial activities

	30/04/2023	30/04/2022
	£000's	£000's
Service cost - including current & past service costs, settlements	-	-
Service cost - administrative cost	-	-
Net interest on the net defined benefit liability	(3)	(3)
Total credited to net incoming resources	**(3)**	**(3)**

Remeasurements of the net defined benefit liability (asset) to be shown in OCI

	30/04/2023	30/04/2022
	£000's	£000's
Actuarial (gain)/losses on the liabilities	(2,538)	(1,643)
Return on assets, excluding interest income	1,374	638
Change in the amount of surplus that is not recoverable, excluding interest income	1,425	1,266
Total remeasurement of the net defined benefit liability (asset) to interest income	**261**	**261**

Sensitivity analysis

	Impact on Plan Liabilities	
	30/04/2023	30/04/2022
	£000's	£000's
Discount rate - increase by 0.25%	(272)	(422)
Rate of inflation (RPI) - increase by 0.25%	177	178
Assumed life expectancy at age 65 - increase by 1 year	260	335

Please note that extrapolation of the sensitivity analysis beyond the ranges shown may not be appropriate.

Estimation of next period's surplus or (deficit)

	30/04/2023
	£000's
Service cost - including current service costs, past service, cost and settlements	-
Service cost - administrative cost	-
Net interest on the net defined benefit liability	(6)
Total credited to net incoming resources	**(6)**

Information about the characteristics of the Plan

The Plan provides pensions in retirement and death benefits to members. Pension benefits are linked to a member's final salary at retirement and their length of service.

The Plan closed to future accrual on 8th March 2012

The Plan is a registered Plan under UK legislation and is subject to the scheme funding requirements.

The Plan was established from 31st July 1989 under trust and is governed by the Plan's trust deed and rules dated 27th December 1997.

The Trustees are responsible for the operation and the governance of the Plan, including making decisions regarding the Plan's funding and investment strategy, in conjunction with the Society.

Information about the risks of the Plan to the Society

The Plan exposes the Society to actuarial risk such as: market (investment) risk; interest rate risk; inflation risk; currency risk; and longevity risk.

The Plan does not expose the Society to any unusual Plan-specific or Society-specific risks.

Information about the valuation of the defined benefit obligation at the accounting date Plan

The most recent formal actuarial valuation of the Plan was as at 1st May 2022.

The liabilities at the reporting date have been calculated by updating the results of the formal actuarial valuation of the Plan for the assumptions as detailed in these disclosures. Allowance has been made for expected mortality over the period, as well as actual movement in financial conditions since the valuation date.

Such an approach is normal for the purposes of accounting disclosures. It is not expected that these projections will be materially different from a summation of individual calculations at the accounting date, although there may be some discrepancy between the actual liabilities for the Plan at the accounting date and those included in the disclosures.

Information about the most recent actuarial valuation and expected future cashflows to and from the Plan

The valuation as at 1st May 2022 revealed a funding deficit of £1.4m. In the Recovery Plan dated 21st July 2023, it is stated that the statutory funding objective at the valuation date was not met. However, the Trustees have allowed for post valuation experience which shows that the Plan is now in a surplus position, and hence no deficit recovery contributions were required.

In accordance with the Schedule of Contributions dated 21st July 2023 the Society is expected to pay contributions to the plan to further mitigate any equity and mis-match investment risk of £258,000 per annum. The contributions paid by the Society are reviewed every 3 years as part of each formal actuarial valuation. The Plans next actuarial valuation is due at 1st May 2025.

In addition, the Society is expected to meet the cost of administrative expenses for the Plan.

The liabilities of the Plan are based on the current value of expected benefit payment cashflows to members approximately over the next 64 years. The average duration of the liabilities is approximately 14 years.

The Plan's investment strategy

The Plan's investment strategy is to invest broadly 25% in return seeking assets and 75% in matching assets through bonds ("not geared"). This strategy reflects the Plan's liability profile and the Trustees' and Society's attitude to risk.

The Plan holds a number of annuity policies which match a portion of the pensions in payment, which have been excluded from the valuation of the assets and the liabilities. The plan does not hold any ordinary shares issued or property occupied by the Society. The growth assets held are expected to provide protection over inflation in the long term.

Note 25 Capital Commitments

	At 30/04/2023 £000's	At 30/04/2022 £000's
Contracted for, but not provided for in the financial statements	-	1,540

The capital commitments relate to approved capital works at (2022: Kiora Hall).

NORTH EAST AUTISM SOCIETY
CONTACT INFORMATION
For the year ended 30th April 2023

north east
autism society

Registered Office
15/16 Lumley Court
Drum Industrial Estate
Chester le Street
County Durham
DH2 1AN

Registered Charity Number 1028260
Company Limited by Guarantee Number 02859620

Email: enquiries@ne-as.org.uk

Head Office
North East Autism Society
15/16 Lumley Court
Drum Industrial Estate
Chester le Street
County Durham
DH2 1AN

Telephone: 0191 410 9974

NORTH EAST AUTISM SOCIETY

England & Wales - Charity number 1028260

Accounts

north east
autism society

TRUSTEES ANNUAL REPORT AND ACCOUNTS

Directors Report and Financial Statements
Year Ended 30th April 2022

Registered Charity No: 1028260
Registered Company No: 02859620

NORTH EAST AUTISM SOCIETY
ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
For the year ended 30th April 2022

CONTENTS

	Page
Legal and Administration Information	3
Report of the Trustees for the year ended 30th April 2022	4
Statement of Trustee's responsibilities	14
Independent Auditor's Report	15
Statement of financial activities	19
Balance Sheet	20
Statement of Cash Flows	21
Notes to the financial statements	22

NORTH EAST AUTISM SOCIETY
LEGAL AND ADMINISTRATION INFORMATION
For the year ended 30th April 2022

The Trustees of North East Autism Society have all served in office throughout the year to the date of this report.

Trustees:

Gavin Bestford (Chair)
Dr Rakesh Chopra OBE
Jillian Crumbie
John Hodgson
David Parker
Lisa Waller

Key management personnel (Senior Management Team):

Chief Executive Officer:
John J Phillipson

Company Secretary:
John J Phillipson

Head of Care:
Brian Stoker

Director of Education:
Christine Dempster

Reference and administrative details

Charity Number:
10282860

Company Number:
02859620

Registered Office:
15 Lumley Court, Drum Industrial Estate, Chester le Street, DH2 1AN

Advisors

Auditor:
Haines Watts North East Audit LLP, 17 Queens Lane, Newcastle upon Tyne, NE1 1RN

Bankers:
Barclays Bank PLC, PO Box 379, 71 Grey Street, Newcastle upon Tyne, NE99 1JA
Lloyds Bank, 54 Fawcett Street, Sunderland, SR1 1SF

Solicitors:
Ward Hadaway, Sandgate House, 102 Quayside, Newcastle upon Tyne, NE1 3DX

Report of the Trustees for the year ended 30th April 2022

Financial Statements

The Trustees present their report and accounts for the year ended 30th April 2022.

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

This financial year saw the UK move progressively out of lockdown and return to face-to-face activity. Consequently, it was a busy year for the North East Autism Society and a period of rapid growth.

Our staff had worked tirelessly throughout the pandemic, keeping all our essential services open. We are very proud for the way they prioritised the needs of service users, and families have told us of their gratitude for the care service users received.

We emerged in a strong position, with all our operational services quickly returning to full capacity. We have been able to use this as a springboard to grow our care and education provision and extend into new areas, as well as forging new partnerships to explore for future growth.

Work on the £1.5 million refurbishment of Kiora Hall in Roseworth, Stockton, was completed and staff were appointed, shadowing experienced educators in other NEAS schools until Kiora's OFSTED registration came through (in September 2022). The Mackenzie Thorpe Centre school in South Bank, Middlesbrough, finally celebrated its official opening with the renowned artist himself, who generously donated an original artwork Welcome To My World.

Our care services continued to expand in the face of high demand. We purchased and equipped a new children's residential home in the Tunstall Village area of Sunderland, which opened in July 2022 to replace the former children's home at Wallingford. Our financial surplus meant we did not have to sell the Wallingford property and instead repurposed it as an Independent Supported Living (ISL) provision. We also opened a new ISL home in Redhouse, Sunderland.

The fundraising team secured funding for two new employability schemes DiversityNE and YESNE which successfully launched in October 2021 to help hundreds of neurodivergent adults gain skills, experience and potentially employment. That took the Employment Futures team to 17 members of staff running seven projects across the North-east.

The fundraising team also brought in grants and donations for new outdoor play equipment at all our schools and at No.24 Adult Day Services, secured funds for a new North Tyneside family support hub, and began the process of sourcing private investment from trusts and foundations for the campaign to create a new rural hub at the Society's New Warlands Farm site.

Such a strong period of growth brought inevitable challenges, most notably in the area of recruitment which is a huge priority for the whole of the health and social care sector. But it also opened up a number of new relationships with local authorities in the North-east which should lead to exciting partnerships and opportunities in the coming years.

Purpose and activities

The Society's Mission Statement is as follows:

'Working together to inspire, support, celebrate and equip autistic and neurodivergent people to fulfil their potential in life'

We have four core values which underpin our approach to achieving this mission:

- To have our learners and those accessing our services at the heart of the organisation
- To operate a fair, respectful and honest culture
- To strive for the highest quality
- To operate with integrity

The Trustees are confident that the charitable aims of the Society satisfy the principles of public benefit as defined in the Charities Act 2011 and they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

We review our aims, objectives, and activities each year. This report looks at what we have achieved and the outcomes of our work within the previous 12 months. We report on the benefits brought to the groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes.

Our Fundraising Practices

Thanks to the hard work of our fundraising team, the Society has been awarded a number of substantial grants throughout this financial year, which have assisted us in maintaining and extending our work across the region. These include project funding from the North of Tyne Combined Authority (NTCA) Employment & Skills Programme and the DWP for Employment Futures' DiversityNE programme, which is being delivered over three financial years, grants from Youth Futures Foundation to fund a youth employability scheme for neurodivergent 18-to-22 year-olds over two financial years.

The team's fundraising efforts – including £15,000 from Darlington Building Society - also financed the installation of specialist outdoor equipment at No.24 Adult Day Services in Sunderland and accessible outdoor play areas at all the Society's schools. In addition, our Family Development team were able to run autism support hubs in the Newcastle area thanks to QProjects funding, and opened a new hub in North Tyneside, thanks to a grant from the North Tyneside Health Inequalities Fund.

Work began on securing pledges and grants for the new capital development of New Warlands farm to create training opportunities in a 2500m2 of space. A total of £275,000 in grants was secured in the 2021-22 financial year, along with a pledge for £500,000, and the planning process got underway.

Our fundraising practices received a boost at the end of the financial year with the appointment of three additional patrons (Peter Barron, Pam Royle, and Bob Cuffe) to join artist Mackenzie Thorpe. Their profile, experience, and wealth of connections in the region's business, cultural and media sectors should open up new opportunities in 2022-23.

There have been no fundraising complaints during the year.

Strategic Report

Achievements and Performance

Demand for our specialist support continued to grow and our provision expanded accordingly. As in 2020-21, our schools were among the main drivers of growth.

Mackenzie Thorpe Centre, our school in South Bank, Middlesbrough, opened with 16 pupils in September 2020 and reached its maximum capacity of 30 pupils by the time it celebrated its official opening on 1st April 2022.

Kiora Hall school in Roseworth, Stockton, was leased and refurbished during the financial year, ready to open for the new school year in 2022 despite supply chain delays related to the pandemic and Brexit. A 35-strong team was appointed and placed in other NEAS schools to shadow experienced staff, so they were fully prepared for when Kiora opened. Like MTC, the school is expected to grow quickly.

The two schools extended our footprint into the Tees Valley and built relationships with Stockton and Redcar and Cleveland Councils which should lead to future projects in those areas.

Our care provision also expanded during this financial year. We purchased a new property in Tunstall Village to replace Wallingford children's residential home, and repurposed Wallingford as Independent Supported Living provision. We also opened a new ISL in Redhouse to support the transition of two men leaving mental health hospitals – something we feel is important and hope to expand in the future.

We are also proud that all of our Adult Residential provision was inspected by the Care Quality Commission and received a rating of "good".

Our Family Development team, which supported families throughout lockdown with virtual groups, video meetings and social media, added face-to-face support back into the mix via its toddler and family support groups, Autism Activists, and autism support hubs. Family Development staff are also responsible for high-profile collaborations with community venues to ensure they are accessible and celebrated the award of three Autism Acceptance Gold Awards this year – to the Life Centre and Eldon Square shopping centre in Newcastle, and the Sunderland Empire theatre.

The Employment Futures team grew rapidly in 2021-2022 thanks to the launch of two new projects - DiversityNE, which runs for three financial years, and YESNE, which runs for two years. The first cohort joined YESNE in October 2021 and more than half of them went into Further Education, training, or paid employment at the end of the 16-week course.

Employability is hugely important to autistic people and to the Society; just 29% of autistic people in the UK are in paid employment (Office for National Statistics), compared to an overall UK employment rate of 75%. Our new project for a rural enterprise hub at New Warlands Farm, which we began planning and funding in this financial year, is an innovative, multi-disciplinary and sustainable approach to tackling the employability gap by providing training, coaching and personal development to young people to support their journey to meaningful employment.

Our fundraising efforts benefited hugely from the partnership with patron Mackenzie Thorpe, who donated an original artwork Welcome To My World to his namesake school on its official opening in April 2022. Other work by Mackenzie has been used on labels for apple juice and cider produced at New Warlands Farm, and on limited edition merchandise produced for Christmas 2022.

We held our second virtual conference to mark Autism Acceptance in April, attracting 200 participants from around the world, and produced a free educational toolkit for teachers which proved very popular with mainstream schools.

Within central services, we began rolling out a new digital HR system, delivered by Sage. As the organisation continues to grow, this will ensure that we have sufficient infrastructure in the background to assist with the day-to-day running of the organisation. Not only will this improve processes internally for the likes of staff recruitment, internal communications, and the storage of sensitive, personal data, it will also improve staff access to information such as payslips, policy updates, updates from HR and documents such as the staff handbook.

Financial Review

Results

The accounts have been produced in accordance with the Accounting and Reporting by Charities Statement of Recommended Practice (updated 2019). They incorporate the pension commitments of the North East Autism Society Retirement Security Plan a defined benefit scheme as required by Financial Reporting Standard 102.

Total income of the Society increased by 10.4% to £27,905,510 (2021: 9% to £25,279,268) while total expenditure increased by 12.8% to £26,008,528 (5.2% to £23,056,107) to produce net income for the year of £1,896,982 (2021: £2,223,161). Income has increased due to the increased number of service users. Expenditure has increased due to additional staffing costs to meet the needs of these additional service users and due to the increasing cost of living. It should be noted that the total income includes £917,088 (2021: £1,012,906) of grants and donations.

At 30th April 2022 the Society's Retirement Security Plan pension scheme had a fund surplus under FRS102 valuation requirements of £1,476,000 (2021: £206,000) however in line with FRS 102 requirements this has been capped at £nil in these financial statements.

Capital expenditure during the year of £3,223,661 included £1,740,972 for the refurbishment of the Kiora Hall, Stockton and £400,000 for a property in Tunstall Village, Sunderland.

Total unrestricted accumulated funds at 30th April 2022 are £26,890,353. The Society intends in the future to use its funds, less the amount set aside for operational reserves, held in fixed assets, and incurred on the repayment of loans, on improving the Society's services. We are currently seeking to sell a land holding at Carley Hill, Sunderland. This will afford us the opportunity to consolidate and stabilise our finances and possibly reduce/repay our borrowings, but in doing so we will ensure that going forward we hold a sufficient level of free reserves so as to sustain the Society's long-term operations.

By way of investment, the Society continues to utilise short term cash deposits as the available funds arise, mainly from fees received in advance. Interest received on cash deposits during the year totalled £2,362 (2021 £2,231).

Key Performance Indicators (KPI's)

The society measures a number of KPI's to measure its performance.

	2021/22	2020/21
Fee Income growth	10.3%	7.9%
Debtor's days outstanding	24 days	20 days

Reserves Policy

Reserves are set aside to provide financial stability and to support the Society's long term Strategic Plan. The Trustees have forecast that the level of free reserves required to sustain the Society's operations will be equivalent to a minimum of two month's budgeted expenditure, at 30th April 2022 this amounted to £4,335,000. The policy is reviewed by the Trustees as part of the strategic planning process.

At 30th April 2022, excluding fixed assets and the Retirement Security Plan fund, there were unrestricted reserves of £5,235,227 (2021: £6,042,518 Restated).

At 30th April 2022 the company held cash balances of £6,193,914, which is offset by a bank loan of £1,337,147 and £72,917 of other loans. The bank loan was refinanced in December 2022 with a term of three years based on 1.9% above the bank's base rate.

Restricted funds at 30th April 2022 were £67,690. (2021 £43,078 restated).

Investment Policy

The Society introduced a Treasury Management Strategy. The Society has the power to invest funds not immediately required for its general purpose in such investments as it deems fit for the purpose.

Society's investment objectives continue to be to:

- Generate income to further the objects of the Charity
- Safeguard the assets and business continuity of the Charity
- Comply with the conditions attached to restricted funds
- Ensure working capital and restricted reserves are always readily available in cash
- Meet the requirements of the Reserves Policy and the Strategic Plan

Whilst ensuring that the Trustees fulfil their fiduciary responsibilities concerning investments without exceeding their powers of investment.

The Society's policy continues to be to maintain cash deposits rather than to invest in stocks and shares, property, or any other investment.

The policy is kept under review.

Going Concern Policy

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for at least 12 months from the date of approval of these financial statements. 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.

Plans for future periods

Our major upcoming capital project is the New Warlands Farm Kitchen, a new enterprise space consisting of a farm and gift shop, café, bakery, and food processing facilities. This will create a valuable new destination for the local community and a platform for the sustainable integration of autistic and neurodivergent people into the labour market through internships, apprenticeships, and skills training.

Under Phase 1, initial grants and pledges have been secured, surveys and reports made, and part-demolition carried out. Planning application was submitted late 2022, and once that has been approved, the tender period will begin in early 2023. Phase 2 will see the construction of the café and food processing facilities, while Phase 3 would consist of building workshops and commercial units.

Within education, Kiora Hall opened in October 2022, grew rapidly to have 22 pupils on the roll by Christmas and is expected to expand to 30 students in 2023. The school is a joint project in

cooperation with Stockton Council, and the Society is now exploring the idea of opening new Independent Supported Living provision in the Stockton area.

Likewise, Mackenzie Thorpe Centre school in South Bank heralded a new relationship with Redcar and Cleveland Council and the possibility of future projects. MTC is at capacity but with 54 additional referrals, and the Society is discussing extending our education provision within the area.

Thornhill Park School in Sunderland is also experiencing a high number of referrals, and a second site is set to be opened for post-14 pupils at the former Adult Day Services centre in Emsworth.

Just as the Society expanded into the south of the region with MTC and Kiora, it is also looking to extend north and is in discussion with Northumberland County Council about new Independent Supported Living provision in Bedlington.

Our Family Development team provides face-to-face and virtual support to hundreds of families. Plans for 2022-23 included expanding the team with the recruitment of a third person, fundraising for its Autism Activists and toddler groups, and its first in-person conference on the theme of Supporting your Autistic Child (November 2022). The Society's fundraising team will also work to secure financial support for a documentary-style project by and for autistic young people to mark Autism Acceptance Month 2023, as well as funding towards the Society's new monthly podcast This Is Autism.

The rapid growth of NEAS means that we are looking to strengthen the governance within the Society in 2022-23 and are actively seeking new trustees to join the board. It also means that recruitment and retention of staff is a top priority; on top of an above-average pay rise in summer 2022, we will be looking to review our recruitment processes, harness technology to save time on administration and operational tasks and enhance job satisfaction.

Structure, Governance and Management

Trustees

The Trustees who served during the year and up to the date of signing are
Gavin Bestford (Chair)
Dr Rakesh Chopra OBE
Jillian Crumbie
John Hodgson
David Parker
Lisa Waller

Governing Document

The organisation was first established as an unincorporated association under the name "Tyneside Society for Autistic Children" in 1970. By 1979 the Society had raised enough funds to purchase 21 Thornhill Park which was refurbished and opened as a school for six children. The school numbers grew, and Tyne and Wear Autistic Society was incorporated and registered as a Charity in 1993. The registered charity number is 1028260 and the registered company number is 02859620. The Private Company Limited by Guarantee and not having a share capital was incorporated under the Companies Act 1985 on 6 October 1993. Members' liability is limited to £10. The Society was renamed North East Autism Society in May 2009 and is governed by the Memorandum and Articles of Association dated 1st May 2009.

Organisation

A Chief Executive is appointed by Trustees and is accountable to them for the day-to-day management of the Society, implementing strategic policy and plans agreed by the Board. The Chief Executive is not a Trustee but is a paid officer of the Society.

The Chief Executive is supported in managing the Society by the Senior Staff Management Team who directly manages the services of the Society.

Appointment of Trustees

In accordance with our Articles of Association, Trustees are elected by the Members of the Society at the Annual General Meeting. All Trustees must be Members of the Society, but none can be in its employ i.e. receive a salary or fee. One third of the Trustees stand down annually and may offer themselves for re-election at the Annual General Meeting. The Trustees elect from their number a Chairman of the Board.

No Trustee has any financial interest in the Society. Trustees are covered by Directors and Officers Insurance while staff involved in the provision of advice and direct services are covered by Professional Indemnity Insurance.

As the Society provides services to children and vulnerable adults our Trustees are subject to enhanced Disclosure and Barring Service checks.

Trustee induction and training

New Trustees undergo an orientation meeting to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the authority and responsibilities of the Board and the decision-making process. They are provided with a copy of Board minutes for the prior 18 months and of the most recent Trustees Annual Report and Accounts. In addition, they are supplied with relevant Charity Commission guidance documents including the Commission's "Strategy for dealing with Safeguarding Children and Vulnerable Adults Issues in Charities".

All Trustees are updated on issues and guidance regarding charity and company law and are encouraged to attend appropriate external and internal training events.

Related parties and co-operation with other organisations

The Society is a membership organisation. On the 30th April 2022 there were 117 voting members whose details were held on our central register.

Most members are parents of autistic children or adults. The Society has however always been very keen to forge strong links with professionals and key staff in external agencies for example the NHS and Local Authorities. A number of our voting members are therefore professionals with a strong interest in autism and our work. We are keen to encourage autistic people to join as members of the Society and will continue to promote this in the year ahead.

Any connection between Trustees and senior managers must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party.

Pay policy for senior staff

The Board of Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running, and operating the Society on a day-to-day basis. All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in note 12 to the accounts. The Board of Trustees benchmark salaries of senior staff against pay levels in other similar charities and the pay of all staff is reviewed annually. We attempt to reflect pay levels in accordance with the pay scales determined by the National Joint Council (NJC) for local government services.

Risk management

The Board of Trustees fully recognises its responsibility for the management of risk to the Society. The Society maintains a risk register, which is reviewed annually, and it is the responsibility of the Chief Executive to give updates to the Trustees on all aspects of risk management.

Principal risks and uncertainties

The major risks to North East Autism Society are identified as:

- Income streams and cost pressures from statutory bodies and other external regulatory services, for example fees remaining frozen and inflation continues to be absorbed by providers.
- Potential significant increase in pension liability and/or reduction in pension asset values on the defined benefit scheme, which has been closed to new members since 9th March 2012.
- While the Society had an exceptional financial year in these extreme circumstances, we can expect a significantly different picture in the year ahead. Wage inflation is running at 10%. Pressure for pay rises along with staff shortages will see this accelerate.

Section 172 Stakeholder engagement

The Charity understands that success is driven by strong relationships and endeavours at all times to foster and strengthen its relationships with the Families of the service users, , the staff and other stakeholders. The Board of Trustees consider that through their strategic planning and decision making they have acted in a way that is most likely to promote the success of the charity for the benefit of both the service users and all the stakeholders.

Clients and Funding Providers

The charity works closely with the NHS, Government Departments, local authorities and our generous donors and grant funders to ensure that our service delivery meets their requirements and our charitable objectives.

Suppliers

The Charity engages regularly with our banking and technology suppliers to review performance, plan development, and stay current in an ever-changing technological world. The Charity maintains a strong relationship with our suppliers especially the staffing agencies that have been essential in maintaining staffing levels during and post covid.

Employee Involvement

The Charity encourages the involvement of its employees in its management through regular meetings of management which have responsibility for the dissemination of information of particular concern to employees (including financial and economic factors affecting the performance of the Charity) and for receiving their views on important matters of policy. A series of meetings between the CEO and staff at various sites are arranged throughout the year.

Equality, Diversity, and Inclusivity

Accessibility and Inclusivity are at the heart of everything at NEAS and our recruitment policies, staff training, and internal policies are based on promoting equality.

Disabled Persons

The Society is committed to employing people with disabilities. We are registered as "Disability Confident Employers" with DWP. We are pleased that the number of people employed by NEAS describing themselves as autistic, neurodiverse or disabled has increased in the period under review.

Environmental SECR reporting around carbon emissions

The energy results for energy usage in property for the year, the comparison figures and the square footage of the office buildings, service user homes, schools and farms are as yet not available. Due to the number of residential homes and other buildings used for the Society, it is a large undertaking to collate the information required and the Society is working on the collation of this information.

The estimated usage for 2022, based on the Electricity and Gas supplier's figures of annual consumption, was
Gas 2,884,468 kwh
Electricity 871,134 kwh

Transport figures are for our fleet of minibuses and other vehicles used for the transport of the service user. The figures do not include business travel or private milage CO2 emissions.

NEAS Projected fleet emissions 2022
Vehicle days 33,703
Average CO2 165
Annual Tonnes CO2 338.11

NEAS Projected fleet emissions 2021
Vehicle days 18,065
Average CO2 175
Annual Tonnes CO2 222.9

Trustees' responsibilities in relation to the financial statements

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources including the income and expenditure of the charitable company for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.
- Observe the methods and principles in the Charities SORP.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity which enables them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of our auditors

A resolution to re-appoint Haines Watts North East Audit LLP as auditors for the ensuing year will be proposed at the Annual General Meeting in accordance with the Companies Act 2006.

By order of the Board of Trustees

G Bestford (Chairman of Trustees)

Date: 24TH APRIL 2023

Independent Auditor's Report to the Members of North East Autism Society

Opinion

We have audited the financial statements of North East Autism Society (the 'charitable company') for the year ended 30 April 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 charitable 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 other information comprises the information included in the trustees annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor responsibilities for the audit of the financial statements

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

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.

We obtained an understanding of the legal and regulatory framework applicable to the company itself and the industry in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the Charities Act 2011 the Companies Act 2006, UK GAAP (FRS 102), UK Care Standards as defined by the Care Quality Commission and the Education Inspection Framework under the Education and Inspections Act 2006. We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements.

Our audit procedures included:

- obtaining an understanding of the nature of the sector in which the charitable company operates, including the legal and regulatory framework.
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- assessing the risk of management override of controls, including testing a sample of journal entries.
- undertaking inquiries of management and those charged with governance about their own identification and assessment of instances of fraud and non-compliance with laws and regulations.
- Inspecting correspondence with the charitable company's regulatory bodies.
- challenging the assumptions and judgements made by management in their key accounting estimates, principally the assumptions used in the valuation of the defined benefit pension scheme obligation.

Our audit did not identify any key audit matters relating to the detection of irregularities including fraud. However, despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to the inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities is available on the FRC's website at:

https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for

This description forms part of our auditor's report.

Use of our report

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



Donna Bulmer

Senior Statutory Auditor

For and on behalf of Haines Watts North East LLP

17 Queens Lane

Newcastle upon Tyne

NE1 1RN

24 April 2023

NORTH EAST AUTISM SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 30th April 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and grants	2	196,918	720,170	917,088	1,012,906
Charitable activities	3	26,872,004	-	26,872,004	24,189,719
Other trading activities	4	114,056	-	114,056	74,412
Investment income	5	2,362	-	2,362	2,231
Total income		27,185,340	720,170	27,905,510	25,279,268
Expenditure on:					
Cost of raising funds		175,361	-	175,361	185,972
Expenditure on charitable activities	6	25,137,609	695,558	25,833,167	22,870,135
Total Resources Expended		25,312,970	695,558	26,008,528	23,056,107
Net incoming before transfers		1,872,370	24,612	1,896,982	2,223,161
Gross transfer between funds	20	-	-	-	-
Comprehensive income		1,872,370	24,612	1,896,982	2,223,161
Other comprehensive income					
Actuarial gain / (loss)	24	(261,000)	-	(261,000)	1,397,000
Net movement of funds		1,611,370	24,612	1,635,982	3,620,161
Restated Fund Balances Brought Forward 1st May 2021	20	25,278,983	43,078	25,322,061	21,701,900
Balances carried forward at 30th April 2022	20	26,890,353	67,690	26,958,043	25,322,061

NORTH EAST AUTISM SOCIETY
BALANCE SHEET
For the year ended 30th April 2022

BALANCE SHEET

	Note		2022		2021 Restated
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	15		21,655,126		19,236,465
Current Assets					
Debtors	16	3,011,631		2,499,982	
Cash at bank and in hand		6,193,914		7,979,808	
		9,205,545		10,479,790	
Creditors					
Amounts falling due within one year	17	(3,854,711)		(2,961,268)	
NET CURRENT ASSETS			5,350,834		7,518,522
TOTAL ASSETS LESS CURRENT LIABILITIES			**27,005,960**		**26,754,987**
Creditors					
Amounts falling due after more than one year	19		(47,917)		(1,432,926)
Net Assets excluding pension asset / (liability)			**26,958,043**		**25,322,061**
Pension asset / (liability)	24		-		-
NET ASSETS INCLUDING PENSION LIABILITY			**26,958,043**		**25,322,061**
The funds of the charity:					
Unrestricted funds:					
General funds	20		26,890,353		25,278,983
Pension Reserve	20		-		-
			26,890,353		25,278,983
Restricted funds:	20		67,690		43,078
TOTAL FUNDS			**26,958,043**		**25,322,061**

The financial statements were approved and authorised for issue by the Trustees of North East Autism Society on 24/4/2023 and signed on their behalf.

Chairman of Trustees
Gavin Bestford
Company Number 02859620

NORTH EAST AUTISM SOCIETY
STATEMENT OF CASH FLOWS
For the year ended 30th April 2022

STATEMENT OF CASH FLOWS

	Note:	£	2022 £	£	2021 Restated £
Cash used in operating activities	22		1,578,068		2,925,825
Purchase of tangible fixed assets		(3,223,661)		(460,357)	
Interest income		2,362		2,230	
Cash (used in) investing activities			**(3,221,299)**		**(458,127)**
Cash flows in financing activities					
Repayment of borrowing		(142,663)		(32,862)	
Cash used in financing activities			**(142,663)**		**(32,862)**
Increase in cash in the year			(1,785,894)		2,434,836
Cash at the beginning of the year			7,979,808		5,544,972
Total cash at the end of the year			**6,193,914**		**7,979,808**

NOTES TO THE ACCOUNTS

Note 1 Accounting Policies

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

Accounting convention

The financial statements are prepared under the historical cost convention.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in sterling which is also the functional currency of the charity. Monetary amounts in these statements are rounded to the nearest £, except where otherwise indicated.

Going concern

The charity derives the majority of its income from agreed fees for the provision of education and support for autistic individuals. The ongoing demand for these services ensures the exposure to risk from the current difficult economic conditions is minimal. Cash reserves are available to meet the charity's needs as they arise, as detailed within the reserves policy. A flexible loan facility is in place to help with cash-flow on capital expenditure, the loan was refinanced in December 2022. During the year the charity completed the refurbishment of Kiora Hall as a new school and the school opened in September 2022.

The Trustees believe the charity is well placed to manage its business risks successfully and thus they have adopted the going concern basis of accounting in preparing the financial statements.

Income

All income is included in the SoFA when the charity is entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the SoFA when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Where there are performance related conditions attached to any grants or donations, income is recognised when the conditions have been met or when meeting the conditions is within the Charity's control and there is sufficient evidence that they have been met or will be met, otherwise they are deferred. When a grant condition allows for the recovery of any unexpended grant, a liability is recognised when the repayment becomes probable.

Where there are terms placed on income that limit the charity's discretion over how that income can be used, that income is shown as restricted income in the accounts.

Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. Refer to the Trustees' annual report for more information about their contribution.

Investment Income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

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 1992 to the extent that these are applied to its charitable objects.

Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- **Costs of raising funds** comprise the costs of the fundraising team and the costs of commercial trading from the sale of refreshments.
- **Expenditure on charitable activities** comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Expenditure includes any irrecoverable VAT and is reported as part of the expenditure to which it relates.

Allocation of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, HR, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

Operating leases
The charity classifies the lease of vehicles, and other equipment as operating leases where substantially all of the benefits and risks of ownership remain with the lessor and are charged against profits on a straight-line basis over the period of the lease.

Tangible fixed assets
Fixed assets are capitalised at cost, the Trustees have set a de-Minimis limit in respect of non-capitalisation of fixed assets of £1,000. Fixed assets are stated at cost less depreciation. Depreciation is not provided on freehold land. On other tangible fixed assets depreciation has been calculated so as to write off the cost in equal annual instalments over their estimated useful lives. The rates of depreciation are as follows:

Asset Category	Annual rate
Freehold buildings	2%
Lodges	4%
Furniture and fixtures	10%
Equipment	20%
Computer equipment	33%
Motor vehicles	25%

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use.

Debtors
Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid deposit account.

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.

Fees in advance
Fees received during the year in respect of periods after 30th April 2022 the year end are included with creditors.

Financial Instruments
The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' of FRS102, in full to all of its financial instruments. Financial Instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments.

Pension schemes

Defined contribution scheme
The company operates and contributes to a defined contribution pension scheme which is available to all staff after a minimum of three months service and at 30th April 2022 membership totalled 752. The pension costs charged to the statement of financial activities for this scheme reflect the contributions payable by the charity during the year.

Defined benefit scheme
The company also operates a defined benefit pension scheme (North East Autism Retirement Security Plan) which was closed to future accrual on 9th March 2012. The assets of the scheme are held separately from those of the company in an independently administered fund. At 30th April 2022 membership totalled 111, comprising 61 members with deferred benefits and 50 members in receipt of pension payments from the scheme.

The assets of the plan are measured using fair value. Plan liabilities are measured using the projected unit method and discounted at the current rate of return on a high-quality corporate bond of equivalent term and currency to the liability. The increase in present value of the liabilities of the scheme expected to arise from employee service in the period is charged to the operating surplus.

The expected return on the scheme's assets and the increase during the period in the present value of the scheme's liabilities, arising from the passage of time, are included in pension finance costs. Actuarial gains and losses are recognised in the statement of total recognised gains and losses.

Restricted Funds
These represent income relating to fund raising and donations which are allocated by the donor to specific projects. Fundraising and donations are recorded when received.

Unrestricted Income Funds
These represent funds which are expendable at the discretion of the Trustees for the furtherance of the objects of the charity. Such funds may be held for the purpose of meeting the administration and operational costs of the Society. The Trustees have the power to set aside unrestricted funds for specific designated future purposes.

Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions

The key accounting estimate relates to the valuation of the defined benefit pension obligation. The Society has an obligation to pay pension benefits to certain employees. The cost of these benefits and the present value of the obligation depend on a number of factors including: life expectancy, salary increases, asset valuations and the discount rate on corporate bonds. Management estimate these factors in determining the net pension asset / liability as at the year end. The assumptions reflect historical experience and current trends. See note 24 for the disclosures relating to the defined benefit pension scheme.

Note 2 Income from donations and grants

	Note		2022 Total		2021 Total
		£	£	£	£
Restricted	20		720,170		509,557
Unrestricted:					
Donations and gifts		13,093		12,295	
Covid-19 grants		183,825		491,054	
			196,918		503,349
			917,088		**1,012,906**

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

Note 3 Income from charitable activities - unrestricted

	2022 Total £	2021 Total £
Fees for the supply of services	26,577,652	24,088,369
Other income from charitable activities	294,352	101,350
	26,872,004	**24,189,719**

Note 4 Income from other trading activities - unrestricted

	2022 Total £	2021 Total £
Fundraising	76,563	40,157
Refreshment income	37,493	34,255
	114,056	74,412

Note 5 Investment Income - unrestricted

	2022 Total £	2021 Total £
Interest from deposit accounts	2,362	2,231
	2,362	2,231

Note 6 Analysis of expenditure on charitable activities

	Adult Services £	Children Services £	2022 Total £	2021 Total £
Staffing costs	10,458,224	8,567,873	19,026,097	16,967,706
Supplies and services	448,359	424,786	873,145	746,304
Premises costs	430,231	518,090	948,321	795,485
Transport costs	406,053	624,421	1,030,474	800,269
Administration	177,378	259,415	436,793	471,136
Bank loan interest	-	31,855	31,855	21,533
Depreciation	315,122	437,254	752,376	696,895
Governance costs	138,739	121,158	259,897	139,819
Support costs	1,320,793	1,153,416	2,474,209	2,230,988
	13,694,899	12,138,268	25,833,167	22,870,135

Expenditure on charitable activities was £25,833,167 (2021: £22,870,135) of which £25,137,609 was unrestricted (2021: £22,324,365) and £695,558 was restricted (2021: £545,770).

Staff costs include agency staff of £720,338 (2021: £319,157) excluded from note 10

Note 7 Summary analysis of expenditure and related income for charitable activities

	Adult Services £	Children Services £	2022 Total £	2021 Total £
Fees for the supply of services	14,150,742	12,435,833	26,586,575	24,088,369
Costs	(13,694,899)	(12,138,268)	(25,833,167)	(22,870,135)
Surplus	455,843	297,565	753,408	1,218,234

Note 8 Analysis of governance and support costs - 2022

	General Support £	Governance £	2022 Total £	Basis of apportionment
Staffing costs	1,348,253	125,653	1,473,906	Fee income
Supplies and services	598,203	45,621	643,824	Fee income
Premises costs	212,631	30,518	243,149	Fee income
Transport	17,421	1,381	18,802	Fee Income
Administration	135,406	9,608	145,014	Fee income
Audit fees	-	22,800	22,800	Fee income
Legal and other professional fees	120,148	22,316	142,464	Fee income
Depreciation	45,147	2,000	47,147	Fee income
Pension finance cost	(3,000)	-	(3,000)	Fee income
Total	2,474,209	259,897	2,734,106	

Note 8 Analysis of governance and support costs - 2021

	General Support £	Governance £	2021 Total £	Basis of apportionment
Staffing costs	1,199,945	91,988	1,291,933	Fee income
Supplies and services	499,611	3,581	503,192	Fee income
Premises costs	277,828	29,508	307,336	Fee income
Administration	123,366	10,985	134,351	Fee income
Audit fees	21,222	2,358	23,580	Fee income
Legal and other professional fees	48,960	-	48,960	Fee income
Depreciation	36,055	1,399	37,454	Fee income
Pension finance cost	24,000	-	24,000	Fee income
Total	2,230,987	139,819	2,370,806	

Note 9 Net income for the year is stated after charging:

	2022 £	2021 £
Operating leases - equipment	697,652	488,060
Depreciation	805,076	739,135
Bank Interest payable	31,855	21,533
Auditors' remuneration - Audit fees	22,800	17,000

Note 10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2022 £	2021 £
Salaries and wages	17,899,250	16,139,999
Social security costs	1,405,600	1,277,977
Pension costs	384,488	429,951
Redundancy	-	1,622
	19,689,338	17,849,549

The number of employees whose emoluments for the year are above £60,000

	2022 No.	2021 No.
£60,000 - £70,000	1	3
£70,000 - £80,000	1	-
£80,000 - £90,000	1	1
£90,000 - £100,000	-	1
£100,000 - £110,000	1	-
	4	5

Pension costs in respect of these employees are £26,426 (2021: £21,193).

The key management personnel of the charity, comprise the Trustees, the Chief Executive, Head of Care Services and Director of Education. The total employee benefits of the key management personnel were £273,432 (2021: £291,235).

The charity purchased Professional Indemnity Insurance including cover for the Trustees costing in total £2,250 (2021: £2,250). This insurance excludes any claim arising from any wrongful act.

Note 11 Staff numbers

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

	2022 No.	2021 No.
Adult services	447	455
Children services	347	283
Support services	25	28
Governance	1	1
	820	772

Note 12 Trustee remuneration and related party transactions

The charity Trustees were not paid or received payment by way of remuneration in the year (2021: £nil), one Trustee received expenses of £Nil during the year (2021: £224). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil) There were no related party transactions (2021: £nil)

Note 13 Ultimate Controlling Party

The charity is governed by the Board of Trustees and is not under the control of any one individual.

Note 14 Corporation 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 1992 to the extent that these are applied to its charitable objects.

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the year ended 30th April 2022

Note 15 Tangible Fixed Assets

	Freehold land and Buildings £	Furniture Fixtures and Equipment £	Computers £	Motor Vehicles £	Assets under Construction £	Total £
Cost						
At 1st May 2021	23,429,309	2,371,822	410,089	8,613	39,088	26,258,921
Additions at cost	453,693	564,442	246,708	-	1,958,818	3,223,661
Transfers	1,773,429	89,370	80,801	-	(1,943,600)	
Disposal	-	-	-	-	-	-
At 30th April 2022	**25,656,431**	**3,025,634**	**737,598**	**8,613**	**54,306**	**29,482,582**
Accumulated depreciation						
At 1st May 2021	5,190,463	1,506,107	324,092	1,794	-	7,022,456
Charge for the year	499,428	223,323	80,095	2,153	-	804,999
Disposal	-	-	-	-	-	-
At 30th April 2022	**5,689,891**	**1,729,430**	**404,187**	**3,947**	**-**	**7,827,455**
Net Book Value						
At 30th April 2022	**19,966,540**	**1,296,203**	**333,411**	**4,666**	**54,306**	**21,655,126**
At 30th April 2021	**18,238,846**	**865,715**	**85,997**	**6,819**	**39,088**	**19,236,465**

Note 16 Debtors

	2022 £	2021 £
Fees Receivable	1,769,645	1,355,112
Prepayments and accrued income	1,208,520	1,135,897
Other Debtors	33,466	8,973
	3,011,631	2,499,982

Note 17 Creditors Amounts falling due within one year

	2022 £	2021 £
Bank Loans	1,337,146	94,800
Sir Peter Vardy Foundation Loan	25,000	25,000
Fees received in advance	194,198	701,071
Trade creditors	1,160,084	909,121
Taxation and social security	476,423	370,632
Other creditors	108,846	52,891
Accruals	553,014	807,753
	3,854,711	**2,961,268**

Note 18 Deferred Income

	2022 £	2021 £
Balance as at 1st May 2021	701,071	503,252
Amount released to income earned from charitable activities	(701,071)	(503,252)
Amount deferred in year	194,198	701,071
	194,198	**701,071**

Deferred income is the fee income invoiced in advance for future periods. These being a proportion of four weekly and quarterly invoices that fall over two financial years.

Note 19 Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Bank Loans	1,337,146	1,454,809
Sir Peter Vardy Foundation Loan	72,917	97,917
less due within one year	(1,362,146)	(119,800)
	47,917	**1,432,926**

A bank loan due of £1,337,146 relates to a Barclay's facility secured on various properties including New Warlands Farm and the "Aycliffe Centre". The loan had a final balloon payment due on 24th January 2023.

In December 2022 the loan was refinanced with the term of three years, instalments are c£13,302 monthly including interest with a single final repayment in January 2026. Interest due is 1.90% above the bank's base rate.

In April 2015 a £200,000 interest free ten year loan was received from the Sir Peter Vardy Foundation, this loan is repayable from 2017 to 2025.

Note 20 Analysis of charitable funds

Analysis of movement in unrestricted funds - 2022

	Restated 1st May 2021	Income	Expenditure	Actuarial Gain /(loss)	Transfers	Funds 30th April 2022
	£	£	£	£	£	£
General Fund	25,278,983	27,185,340	(25,312,970)	(261,000)	-	26,890,353
Pension Reserve	-	-	(261,000)	261,000	-	-
Total	25,278,983	27,185,340	(25,312,970)	(261,000)	-	26,890,353

Unrestricted funds of £26,947,075 include tangible fixed assets of £21,655,126 and a loan balance of £1,410,064 which relates to funding for fixed asset purchases and improvements.

Analysis of movement in unrestricted funds - 2021

	1st May 2020	Income	Expenditure	Actuarial Gain /(loss)	Transfers	Restated 30th April 2021
	£	£	£	£	£	£
General Fund	23,156,575	24,758,745	(22,636,337)	-	-	25,278,983
Pension Reserve	(1,523,000)	-	126,000	1,397,000	-	-
Total	21,633,575	24,758,745	(22,510,337)	1,397,000	-	25,278,983

Unrestricted funds of £25,289,949 include tangible fixed assets of £19,236,465 and a loan balance of £1,552,726 which relates to funding for fixed asset purchases and improvements.

Balance at 1st May 2021 restated for correction in allocation of Restricted Fund 'Department of Education Post 16s Grant' £10,966 from Unrestricted Funds. At 1st May 2021 Restricted funds of £32,112 were restated to £43,078 and Unrestricted funds restated from £25,289,949 to £25,278,983.

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the year ended 30th April 2022

Analysis of movement in restricted funds - 2022

	Restated 1st May 2021	Income	Expenditure	Transfers	Funds 30th April 2022
	£	£	£	£	£
Depart of Ed - Post 16s Grant	10,966	8,922	(8,920)	-	10,968
The Charles Sharland Trust	10,000	-	-	-	10,000
BBC Children in Need	7,790	40,614	(48,404)	-	-
Paul Hamlyn Foundation	4,822	-	(4,822)	-	-
Mercers Trust	5,000	30,000	(27,500)	-	7,500
Move on Tyne & Wear	-	83,942	(83,942)	-	-
Youth Futures Foundation	-	130,116	(130,116)	-	-
Sunderland Council LA6	-	2,840	(2,840)	-	-
Gateshead Council LA6	-	7,989	(7,489)	-	-
ESF - DWP PMP South of Tyne	-	61,146	(61,146)	-	-
ESF - DWP PMP Durham	-	121,648	(121,648)	-	-
Diversity Project - DWP	-	62,445	(62,445)	-	-
Diversity Project - North of Tyne Combined Authority	-	68,441	(68,441)	-	-
Garfield Weston	-	30,000	(30,000)	-	-
Good Things Foundation	-	12,275	(12,275)	-	-
Darlington Building Society	-	15,000	-	-	15,000
Sir James Knott Trust	-	6,000	(6,000)	-	-
Sir John Priestman Charitable Trust	-	5,000	(5,000)	-	-
Tesco Little Helps / Groundworks	-	5,000	-	-	5,000
Other	4,500	28,792	(14,070)	-	19,222
Total	**43,078**	**720,170**	**(695,558)**	**-**	**67,690**

Balance at 1st May 2021 restated for correction in allocation of Restricted Fund 'Department of Education Post 16s Grant' £10,966 from Unrestricted Funds. At 1st May 2021 Restricted funds of £32,112 were restated to £43,078 and Unrestricted funds restated from £25,289,949 to £25,278,983.

Name of restricted fund - 2022

Dept of Education Post 16s Grant	Post 16s Education
The Charles Sharland Trust	Outdoor play equipment
BBC Children in Need	Family development youth group Outdoor play equipment
Paul Hamlyn Foundation	Ideas and Pioneers Fund for Think Tank
Mercers Trust	Grant for family development
Community Foundation	Grant towards youth groups
National Lottery Community Fund	Grant towards youth groups
Move on Tyne & Wear	ESF grant to deliver employer ability service
Youth Futures Foundation	Grant to deliver employer ability service
Sunderland Council LA6	Grant to deliver employer ability service
Gateshead Council LA6	Grant to deliver employer ability service
ESF - DWP PMP South of Tyne	Grant to deliver employer ability service
ESF - DWP PMP Durham	Grant to deliver employer ability service
Diversity Project - DWP	Grant to deliver employer ability service
Diversity Project - North of Tyne Combined Authority	Grant to deliver employer ability service
Garfield Weston	Grant for capital costs to Kiora Hall
Good Things Foundation	Grant to deliver employer ability service
Darlington Building Society	Outdoor play equipment
Sir James Knott Trust	Grant for capital costs to Kiora Hall
Sir John Priestman Charitable Trust	Grant for capital costs to Kiora Hall
Tesco Little Helps / Groundworks	Family development youth group

NORTH EAST AUTISM SOCIETY
NOTES TO THE ACCOUNTS
For the year ended 30th April 2022

Analysis of movement in restricted funds - 2021 - As restated

	Balance 1st May 2020	Income	Expenditure	Transfers	Restated Funds 30th April 2021
	£	£	£	£	£
Depart of Ed - Post 16s Grant	-	10,966	-	-	10,966
National Foundation for Little Sparks	2,243	1,308	(3,551)	-	-
The Charles Sharland Trust	10,000	-	-	-	10,000
Post Code Lottery	5,488	-	(5,488)	-	-
National Heritage Lottery Fund	947	26,320	(27,267)	-	-
BBC Children in Need	5,505	16,502	(14,217)	-	7,790
Paul Hamlyn Foundation	8,334	-	(3,512)	-	4,822
Mercers Trust	8,000	30,000	(33,000)	-	5,000
Community Foundation	2,825	10,000	(12,825)	-	-
National Lottery Community Fund	5,790	18,587	(24,377)	-	-
Move on Tyne & Wear	-	82,740	(82,740)	-	-
Youth Futures Foundation	-	34,090	(34,090)	-	-
DSA	-	25,000	(25,000)	-	-
Gateshead Council LA6	-	27,993	(27,993)	-	-
County Durham Community Fund	-	8,889	(8,889)	-	-
Durham Works	-	48,840	(48,840)	-	-
DWP	-	168,636	(168,636)	-	-
Good Things Foundation	-	3,630	(3,630)	-	-
Other	19,193	7,022	(21,715)	-	4,500
Total	**68,325**	**520,523**	**(545,770)**	**-**	**43,078**

Name of restricted fund – 2021

Dept of Education Post 16s Grant	Post 16s Education
The National Foundation for Little Sparks	Early years family support at Aycliffe
The Charles Sharland Trust	Outdoor play equipment
Post code Lottery	Outdoor play equipment
National Heritage Lottery Fund	Grant toward apple orchard at New Warlands Farm
BBC Children in Need	Toddler groups at Aycliffe and Stanley
Paul Hamlyn Foundation	Ideas and Pioneers Fund for think tank
Mercers Trust	Grant for family development
Community Foundation	Grant towards youth groups
National Lottery Community Fund	Grant towards youth groups
Move on Tyne & Wear	ESF grant to deliver employer ability service
Youth Futures Foundation	Grant to deliver employer ability service
DSA	Grant to deliver employer ability service
Gateshead Council LA6	Grant to deliver employer ability service
County Durham Community Fund	Grant to deliver employer ability service
Durham Works	Grant to deliver employer ability service
DWP	Grant to deliver employer ability service
Good Things Foundation	Grant to deliver employer ability service

Note 21 Analysis of assets and liabilities between funds

	General Fund	Pension Fund	Restricted Funds	Total
	£	£	£	£
Fixed Assets	21,655,126	-	-	21,655,126
Current Assets	9,137,855	-	67,690	9,205,545
Creditor: amounts falling due within one year	(3,854,711)	-	-	(3,854,711)
Creditor: amounts falling due after more than one year	(47,917)	-	-	(47,917)
Pension Asset	-	-	-	-
Total	26,890,353	-	67,690	26,958,043

Prior year

	General Fund	Pension Fund	Restricted Funds	Restated Total
	£	£	£	£
Fixed Assets	19,236,465	-	-	19,236,465
Current Assets	10,436,712	-	43,078	10,479,790
Creditor: amounts falling due within one year	(2,961,268)	-	-	(2,961,268)
Creditor: amounts falling due after more than one year	(1,432,926)	-	-	(1,432,926)
Pension Asset	-	-	-	-
Total	25,278,983	-	43,078	25,322,061

Note 22 Reconciliation of surplus income to net cash inflow from operating activities

	2022	2021
	£	£
Net Comprehensive Income	1,896,982	2,223,160
Add back depreciation charge	805,499	739,135
Deduct interest income shown in investing activities	(2,362)	(2,230)
(Increase) / Decrease in Debtors	(511,649)	(402,470)
Increase /(Decrease) in Creditors	(348,903)	494,230
Company pension contributions	(258,000)	(150,000)
Pension scheme interest cost	245,000	201,000
Pension Scheme interest return	(248,000)	(177,000)
	1,578,068	2,925,825

Note 23 Operating Lease commitments

As at 30th April 2022 the total future minimum lease payments under non-cancellable operating leases were as follows:

	2022	2021
	£	£
Operating Equipment		
Leases which expire within 1 year	433,503	470,245
Leases which expire within 2-5 years	121,981	555,484

	2022	2021
	£	£
Land and Buildings		
Leases which expire within 1 year	117,482	98,353
Leases which expire within 2-5 years	189,373	288,974
Leases which expire over 5 years	-	6,750

Note 24 Pension Commitments

North East Autism Society operates a defined benefit scheme in the UK which provides both pensions in retirement and death benefits to members. Pension benefits are related to the members' final salary at retirement and their length of service.

Since 9th March 2012 the scheme has been closed to new members and future accrual.

Contributions to the scheme for the year ending 30th April 2023 are expected to be £258,000.

A full actuarial valuation of the scheme took place as at 1st May 2019 by a qualified independent actuary.

The major assumptions used by the actuary were (in nominal terms) as follows:

	At 30/04/2022	At 30/04/2021
Discount rate	3.0%	1.9%
Inflation assumption (RPI)	3.6%	3.3%
Inflation assumption (CPI)	2.9%	2.6%
Inflation linked pension increases:		
Pension earned before 6/4/1997 (Teachers)	3.6%	3.3%
Pension earned between 6/4/1997 and 30/4/2005	3.6%	3.3%
Pension earned after 30/4/2005	2.5%	2.5%
Cash commutation	90% of maximum	90% of maximum

Assumed life expectancies on retirement at age 65 are:

		At 30/04/2022	At 30/04/2021
Retiring today	Males	20.3	20.2
	Females	22.2	22.1
Retiring in 20 years time	Males	21.7	21.6
	Females	23.8	23.7

The assets in the scheme were:

	Value at 30/04/2022	Value at 30/04/2021
	£000's	£000's
Equity	8,593	8,867
Bonds	3,673	3,782
Cash	364	391
Fair Value of scheme assets	12,630	13,040
The actual return on assets over the period was:	(390)	2,007
Present value of funded obligations	(11,154)	(12,834)
Fair value of scheme assets	12,630	13,040
Surplus / (deficit) in funded scheme	**1,476**	**206**
Present value of unfunded obligations	-	-
Unrecognised actuarial gains (losses)		
(Irrecoverable surplus)	(1,476)	(206)
Net assets / (liability) in balance sheet	-	-

Reconciliation of opening and closing balances of the present value of the defined benefit obligation

	30/04/2022	30/04/2021
	£000's	£000's
Benefit obligation at beginning of year	12,834	12,662
Current service cost	-	-
Interest cost	241	201
Contributions by scheme participants	-	-
Actuarial losses (gains) / losses	(1,643)	227
Benefits paid	(278)	(256)
Past service cost	-	-
Liabilities at end of period	11,154	12,834

Reconciliation of opening and closing balances of the fair value of scheme assets

	30/04/2022	30/04/2021
	£000's	£000's
Fair value of scheme assets at beginning of year	13,040	11,139
Interest income on scheme assets	248	177
Return on assets, excluding interest income	(638)	1,830
Contributions by employers	258	150
Contributions by scheme participants	-	-
Benefits paid	(278)	(256)
Fair value of scheme assets at end of year	12,630	13,040

The amounts recognised in the statement of financial activities

	30/04/2022	30/04/2021
	£000's	£000's
Service cost - including current service costs, past service cost and settlements	-	-
Service cost - administrative cost	-	-
Net interest on the net defined benefit liability	(3)	24
Total credited to net incoming resources	(3)	24

Remeasurements of the net defined benefit liability (asset) to be shown in OCI

	30/04/2022	30/04/2021
	£000's	£000's
Actuarial (gain)/losses on the liabilities	(1,643)	227
Return on assets, excluding interest income	638	(1,830)
Change in the amount of surplus that is not recoverable, excluding interest income	1,266	206
Actuarial (gain)/loss	261	(1,397)

Sensitivity analysis

	Impact on Plan Liabilities	
	30/04/2022	30/04/2021
	£000's	£000's
Discount rate - increase by 0.25%	(422)	(539)
Rate of inflation (RPI) - increase by 0.25%	178	216
Assumed life expectancy at age 65 - increases by 1 year	335	385

Estimation of next period's surplus or (deficit)

	30/04/2023 £000's
Service cost - including current service costs, past service, cost and settlements	-
Service cost - administrative cost	-
Net interest on the net defined benefit liability	(4)
Total credited to net incoming resources	(4)

Information about the characteristics of the Plan

The Plan provides pensions in retirement and death benefits to members. Pension benefits are linked to a member's final salary at retirement and their length of service.

The Plan closed to future accrual on 8th March 2012

The Plan is a registered Plan under UK legislation and is subject to the scheme funding requirements.

The Plan was established from 31st July 1989 under trust and is governed by the Plan's trust deed and rules dated 27th December 1997.

The Trustees are responsible for the operation and the governance of the Plan, including making decisions regarding the Plan's funding and investment strategy, in conjunction with the Society.

Information about the risks of the Plan to the Society

The Plan exposes the Society to actuarial risk such as: market (investment) risk; interest rate risk; inflation risk; currency risk; and longevity risk.

The Plan does not expose the Society to any unusual Plan-specific or Society-specific risks.

Information about the valuation of the defined benefit obligation at the accounting date Plan

The most recent formal actuarial valuation of the Plan was as at 1st May 2019.

The liabilities at the reporting date have been calculated by updating the results of the formal actuarial valuation of the Plan for the assumptions as detailed in these disclosures. Allowance has been made for expected mortality over the period, as well as actual movement in financial conditions since the valuation date.

Such an approach is normal for the purposes of accounting disclosures. It is not expected that these projections will be materially different from a summation of individual calculations at the accounting date, although there may be some discrepancy between the actual liabilities for the Plan at the accounting date and those included in the disclosures.

Information about the most recent actuarial valuation and expected future cashflows to and from the Plan

The valuation as at 1st May 2019 revealed a funding deficit of £2,515,000. In the Recovery Plan dated 29th April 2020 the Society has agreed to pay contributions with the view to eliminating the shortfall by 31 December 2025.

In accordance with the Schedule of Contributions dated 20th April 2020 the Society is expected to pay contributions of £258,000 over the next accounting period. The contributions paid by the Society are reviewed every 3 years as part of each formal actuarial valuation. The Plan's next actuarial valuation is due at 1st May 2022.

In addition, the Society is expected to meet the cost of administrative expenses for the Plan.

The liabilities of the Plan are based on the current value of expected benefit payment cashflows to members approximately over the next 65 years. The average duration of the liabilities is approximately 16 years.

The Plan's investment strategy

The Plan's investment strategy is to invest broadly 60% in return seeking assets and 40% in matching assets through bonds ("not geared"). This strategy reflects the Plan's liability profile and the Trustees' and Society's attitude to risk.

The Plan holds a number of annuity policies which match a portion of the pensions in payment, which have been excluded from the valuation of the assets and the liabilities. The plan does not hold any ordinary shares issued or property occupied by the Society.

The growth assets held are expected to provide protection over inflation in the long term.

Note 25 Capital Commitments

	30/04/2022 £000's	30/04/2021 £000's
Contracted for, but not provided for in the financial statements	1,540	-

The capital commitments relate to approved capital works at Kiora Hall.

NORTH EAST AUTISM SOCIETY
CONTACT INFORMATION
For the year ended 30th April 2022

north east
autism society

Registered Office
15/16 Lumley Court
Drum Industrial Estate
Chester le Street
County Durham
DH2 1AN

Registered Charity Number 1028260
Company Limited by Guarantee Number 02859620

Email: enquiries@ne-as.org.uk

Head Office
North East Autism Society
15/16 Lumley Court
Drum Industrial Estate
Chester le Street
County Durham
DH2 1AN

Telephone: 0191 410 9974

NORTH EAST AUTISM SOCIETY

England & Wales - Charity number 1028260

Accounts

north east
autism society

TRUSTEES ANNUAL REPORT AND ACCOUNTS

Directors Report and Financial Statements
Year Ended 30th April 2021

Registered Charity No: 1028260
Registered Company No: 02859620

NORTH EAST AUTISM SOCIETY
(company limited by guarantee)

Report and Financial Statements

30th April 2021

NORTH EAST AUTISM SOCIETY

Charity No: 1028260

CONTENTS

Company No: 02859620

	Page
Report of the Trustees for the year ended 30th April 2021	2
Reference and Administration Details	8
Independent Auditor's Report	12
SOFA, Balance Sheet and Statement of Cash Flows	15
Notes on the accounts	18

Report of the Trustees for the year ended 30th April 2021

The Trustees present their report and accounts for the year ended 30th April 2021.

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

We are pleased to report a range of successes in relation to our work this year.

In terms of our specialist services, it has been a very positive year, however we cannot reflect on this 12-month period of working through the Covid-19 pandemic, without acknowledging the extremely difficult and unprecedented circumstances we've faced as an organisation. We are immensely proud to report that our staff demonstrated unwavering commitment, compassion and dedication to the children, young people and adults who access our services and cannot commend them highly enough for the way they navigated this period, ensuring the needs of our service users were prioritised and catered for at all times.

In the first quarter of this financial year we faced the first national lockdown. All staff across care, education and central services banded together to ensure the vulnerable individuals we support were kept safe, and we are proud to report that we did not close any of our services throughout this period. This was crucial in ensuring that everyone who accesses our services received the support and care they need, however it should be noted that our staff went above and beyond to also provide support to families and relatives who were faced with the prospect of being unable to see or visit their loved ones for an unknown period of time due to government restrictions.

Within our education services our newest school, the Mackenzie Thorpe Centre, opened in September 2020. This is a 30-place specialist education provision and we're pleased to report that we currently have 27 pupils enrolled. All of our schools, as well as our further education college, have adapted admirably to the ever-changing circumstances caused by the virus, although we were fortunate that Aycliffe School had been extended the previous financial year, while Thornhill Park School had moved to new premises allowing additional space for pupils and staff.

Our schools and college remained open throughout the peak of the pandemic, however, for parents who preferred to keep their children at home, teaching staff quickly adapted and delivered at-home learning programmes and delivered regular care packages to help families avoid busy supermarkets and feel safe.

Across Adult Day Services we have seen an increase in the number of referrals, which has in turn created further opportunities for employment within the Society. At our New Warlands Farm site, we have grown more apples, which the adults press to produce apple juice as part of a social enterprise, as well as the installation of another large polytunnel which will allow us to grow more produce on site, which is distributed among our services for use in the kitchens and, in the future, could be sold as a means of generating income for the organisation.

Care Services have generated a surplus once again, and we are extremely proud of the way our staff have responded to the extremely difficult challenges of the past year. One of the hardest hit care services was our short breaks provision, which has struggled with recruitment as a direct result of the pandemic. However, we are pleased to report that we are now offering more nights of respite care for families across the North-east, both at our New Warlands Farm and Newton Aycliffe sites.

Within our residential homes, our staff were faced with extremely challenging circumstances, particularly given the fact that many of our children, young people and adults were not able to see their families or maintain their usual routines throughout this period. They adapted brilliantly and used other means of communication to ensure our service users were able to maintain regular contact with their loved ones. Incredibly, many care staff also moved into our residential homes temporarily to minimise transmission risk, while staff from other service areas – particularly Family Support, who were unable to access the community as usual - came forward to provide backfill cover within our homes to ensure staffing numbers were maintained at the required levels and the standards of care provided remained high.

Our Family Development services were in high demand throughout the financial year, with the two-person team offering round-the-clock support to families in need via our website, social media, over the telephone and via video conference meetings. The team also adapted their working practices and hosted their weekly toddler and family group sessions virtually, rather than in person, to ensure that the support they offered was not removed.

Finally, our Employment Futures service has continued to grow rapidly and now boasts a team of 17 employees. Since its inception, the service has helped more than 800 people across the North-east to access work placements, training, education and full-time employment via a range of projects, including Moving On Tyne and Wear, the Personal Mentor Programme and the Unlock Your Potential programme. The department has also secured funding for two major projects to be launched in the next financial year: DiversityNE and Youth Employment Service North East (YESNE).

Purpose and activities

The Society's Mission Statement is as follows:

'Working together to inspire, support, celebrate and equip autistic and neurodivergent people to fulfil their potential in life'

We have four core values which underpin our approach to achieving this mission:

- To have our learners and those accessing our services at the heart of the organisation
- To operate a fair, respectful and honest culture
- To strive for the highest quality
- To operate with integrity

The Trustees are confident that the charitable aims of the Society satisfy the principles of public benefit as defined in the Charities Act 2011 and they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

We review our aims, objectives and activities each year. This report looks at what we have achieved and the outcomes of our work within the previous 12 months. We report on the benefits brought to the groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes.

Our Fundraising Practices

Thanks to the hard work of our Fundraising Team, the Society has been awarded a number of substantial grants throughout this financial year, which have assisted us in maintaining and extending our work across the region. Some of the largest successful bids include project funding of £373,483 from the North of Tyne Combine Authority (NTCA) Employment & Skills Programme, for Employment Futures' DiversityNE programme which will be delivered over 3 financial years, and £34,090 from Youth Futures Foundation to fund a youth employability scheme for neurodivergent 18 to 22 year olds.

We also have an events co-ordinator who arranges a calendar of fundraising events, but who also encourages participation in regional and national events, by people who raise sponsorship for the Society. We manage any direct appeals to the public very carefully so that none of our methods could be seen as intrusive or persistent.

In particular we have been overwhelmed by how well our supporters have adapted to the ever-changing landscape of fundraising, due to coronavirus restrictions and the risks associated with mass public events. One example of this is our annual Walk for Autism Acceptance which we held virtually for the first time ever in April 2021, raising a total of £4,700. The annual bike ride also went ahead which raised c£6k from third party fundraising.

This year more than ever, we are so grateful to everyone who has donated or raised funds in support of our work and we'd like to mention the parents who came together to launch fundraising campaigns throughout the pandemic. More than £2,100 in aid of NEAS services and our staff was also raised by one parent, and we cannot thank him enough.

There have been no fundraising complaints during the year.

Strategic Report

Achievements and Performance

During the school under review, much of our work focussed on generating additional school places.

We have leased and refurbished and inhabited our new school in South Bank, Redcar. Our new school, Mackenzie Thorpe Centre, opened in September 2020 as part of our expansion into the Tees Valley. The Mackenzie Thorpe Centre has a responsive curriculum to ensure that it matches the needs and aspirations of all pupils by providing personalised learning programmes, taking account of their starting point and planned destination so that all pupils can participate, achieve and make progress. The centre is named after our patron, world-renowned, Middlesbrough-born artist, Mackenzie Thorpe.

We have urged North-east MPS to play their part in encouraging local authority partnerships to develop more effective support for autistic people in the region. As demand for our services grows, we're pressing ahead with a major expansion across the North-East with the creation of 250 additional jobs. Autistic children and their families have been affected disproportionately by the pandemic, and the demand for our specialist support is growing all the time.

The Society has worked through one of the most difficult periods in its history and continues to do so. The demand for our services remains strong, we have been able to keep all essential services running throughout the pandemic.

During this year we have continued to provide the majority of our services to the children and adults that we serve. Our priority has always been to deliver face-to-face, high-quality education to all of our children. The evidence is clear that being out of education causes significant harm to educational attainment, life chances, mental and physical health. The risk of harm is significantly higher in respect of our children.

Financial Review

Results

The accounts have been produced in accordance with the Accounting and Reporting by Charities Statement of Recommended Practice (updated 2019). They incorporate the pension commitments of the North East Autism Society Retirement Security Plan a defined benefit scheme as required by Financial Reporting Standard 102.

Total income of the Society increased by 9.0% to £25,279,268 while total expenditure increased by 5.2% to £23,056,107 to produce net income for the year of £2,223,161. Income has increased due to the increased number of service users and Covid-19 funding. Expenditure has increased, however due to the pandemic, there were savings on vehicle costs which has net off against the additional staffing costs to meet the needs of these additional service users, resulting in the lower rate of increase compared to income. It should be noted that the total income includes £1,012,906 of grants and donations. The total expenditure includes a net credit of £126,000 (2020 net credit £226,000) in respect of pension fund adjustments.

At 30th April 2021 the Society's Retirement Security Plan pension scheme had a fund surplus under FRS102 valuation requirements of £206,000, however in line with FRS 102 requirements this has been capped at £nil in these financial statements (2020 deficit of £1,523,000).

Actuarial pension fund gain during the year totalled £1,603,000, capped at £1,397,000 (2020 loss of £1,214,000) and after allowing for this, net movement in Society funds in the year was £3,620,161 (2020 £55,634).

Capital expenditure during the year of £460,357, which included £147,987 for the refurbishment of the Mackenzie Thorpe Centre and £39,088 for the start of the refurbishment works at Kiora Hall, Stockton which are categorised within Assets under Construction.

Total unrestricted accumulated funds at 30th April 2021 are £25,289,949. The Society intends in the future to use its funds, less the amount set aside for operational reserves, held in fixed assets and incurred on the repayment of loans, on improving the Society's services. We are currently seeking to sell a land holding at Carley Hill, Sunderland. This will afford us the opportunity to consolidate and stabilise our finances and possibly reduce/repay our borrowings, but in doing so we will ensure that going forward we hold a sufficient level of free reserves so as to sustain the Society's long-term operations.

By way of investment, the Society continues to utilise short term cash deposits as the available funds arise, mainly from fees received in advance. Interest received on cash deposits during the year totalled £2,231 (2020 £23,780).

Key Performance Indicators (KPI's)

The society measures a number of KPI's to measure its performance.

	2020/21	2019/20
Fee Income growth	7.9%	7.8%
Debtor's days outstanding	20 days	18 days

The emissions information is not stated in the financial statements. This is a new requirement for disclosure and due to the number of residential homes, other buildings and vehicles which are used for the Society, it is a large undertaking to collate the information required and is therefore not practical. The Society is looking into a way to collate this Information going forward.

Reserves Policy

Reserves are set aside to provide financial stability and to support the Society's long term Strategic Plan. The Trustees have forecast that the level of free reserves required to sustain the Society's operations will be equivalent to a minimum of two month's budgeted expenditure, at 30th April 2021 this amounted to £4,470,000. The policy is reviewed by the Trustees as part of the strategic planning process.

At 30th April 2021, excluding fixed assets and the Retirement Security Plan fund, there were unrestricted reserves of £6,053,484 (2020 £3,641,332).

At 30th April 2021 the company held cash balances of £7,979,808, which is offset by a bank loan of £1,454,809 and £97,917 of other loans. The bank loan was refinanced on the 24th December 2019 based upon a 10 year amortisation profile with a 3 year commitment.

Restricted funds at 30th April 2021 were £32,112. (2020 £68,325).

Investment Policy

The Society introduced a Treasury Management Strategy. The Society has the power to invest funds not immediately required for its general purpose in such investments as it deems fit for the purpose.

Society's investment objectives continue to be to:

- Generate income to further the objects of the Charity
- Safeguard the assets and business continuity of the Charity
- Comply with the conditions attached to restricted funds
- Ensure working capital and restricted reserves are always readily available in cash
- Meet the requirements of the Reserves Policy and the Strategic Plan

Whilst ensuring that the Trustees fulfil their fiduciary responsibilities concerning investments without exceeding their powers of investment.

The Society's policy continues to be to maintain cash deposits rather than to invest in stocks and shares, property, or any other investment.

The policy is kept under review.

Going Concern Policy

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for at least 12 months from the date of approval of these financial statements. 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.

Plans for future periods

The organisation owns a 77-acre farm in County Durham, which is currently used as a Vocational Training Centre for adults. It is our ambition to expand the existing facilities by creating a brand-new enterprise space, which will not only enhance the facilities and opportunities available to the individuals who access our services at New Warlands Farm, but also create a must-visit destination for the local community, where residents can engage with the natural environment and support the work that NEAS does.

In addition to developing our current day service programmes and providing a wider range of activities for our young people and adults, the project will also aim to address a gap in needs around the sustainable integration of young autistic and neurodivergent people into the labour market. We aim to do so through a threefold approach of supporting individuals into employment via provision of: supported internships, apprenticeships and employability skills training/employment.

This project is due to enter the public consultation phase in early 2022 and we have already begun to make significant progress with regards to the funding of this project, including the receipt of several financial pledges from major donors.

We are also in the process of purchasing a new children's home in the Tunstall Village area of Sunderland. The three children who currently live in our Wallingford home will move into this property in the new year which will provide them with a suitably adapted home and improved access to outdoor space.

Within our education services, we are eagerly anticipating the opening of our fourth school in the region. Having secured a 25-year lease with Stockton Borough Council, renovations and refurbishments of the disused Kiora Hall building, in Stockton-on-Tees, began in July 2021. Construction is on track, with the official handover date for Kiora Hall School scheduled for 11th February 2022. So far, we have received an extremely positive response from the local community and we can proudly report that 30 pupils are expected to attend the school once it opens.

Our charity patron Mackenzie Thorpe has also created a bespoke artwork for the Society which will be displayed at his namesake school and reflects the values of the organisation. The renowned artist is hoping to visit the school in early 2022 for an official school opening ceremony, as we've so far been unable to host a mass gathering due to the effects of the pandemic, which will generate some positive publicity around the school which, by that stage, will be nearing its second anniversary and should be operating at full capacity with 30 students enrolled.

As a means of expanding the support we offer to autistic and/or neurodivergent individuals and their families, our Family Development team have also launched a series of autism support hubs, in collaboration with Great North Children's Hospital. Funded by QProjects, the sessions will be delivered weekly across four locations – Byker, Nunsmoor, Galafield and Fawden – and are forecasted to support upwards of 400 families every year.

Within central services, we are also undergoing an overhaul in terms of our HR systems and will be rolling out a new digital HR system, delivered by Sage, in January 2022. As the organisation continues to grow, this will ensure that we have sufficient infrastructure in the background to assist with the day-to-day running of the organisation. Not only will this improve processes internally for the likes of staff recruitment, internal communications and the storage of sensitive, personal data, it will also improve staff access to information such as payslips, policy updates, updates from HR and documents such as the staff handbook. In line with this, we will also be implementing a new IT system across the board.

Finally, we are pleased to report that the majority of our staff have received a full course of Covid-19 vaccination and as we move forward we will continue to encourage all staff to take up the offer of a booster vaccine. This will go a long way in helping us to protect the well-being of the individuals who access our services, many of whom are vulnerable and have additional health needs.

Reference and administrative details

Charity Number:	1028260
Company Number:	02859620
Registered Office:	15 Lumley Court, Drum Industrial Estate, Chester le Street, DH2 1AN

Our advisors

Auditor	RSM UK Audit LLP	1 St James' Gate, Newcastle upon Tyne, NE1 4AD
Bankers	Barclays Bank plc	PO Box 379, 71 Grey Street, Newcastle upon Tyne, NE99 1JA
	Lloyds Bank	54 Fawcett Street, Sunderland, SR1 1SF
Solicitors	Ward Hadaway	Sandgate House, 102 Quayside, Newcastle Upon Tyne, NE1 3DX

Directors and Trustees

Trustees:
Gavin Bestford (Chairman)
Malcolm Bainbridge (Resigned: 25 February 2021)
Dr Rakesh Chopra OBE
Jillian Crumbie
John Hodgson
Kevin McAllister (Resigned: 30 March 2021)
David Parker
Capt. Donald Walker (Resigned: 24 March 2021)
Lisa Waller (Appointed: 29 June 2021)

Key management personnel (Senior Management Team):

Chief Executive Officer
John J Phillipson

Company Secretary
John J Phillipson

Head of Care
Brian Stoker

Director of Education
Christine Dempster

Structure, Governance and Management

Governing Document

The organisation was first established as an unincorporated association under the name "Tyneside Society for Autistic Children" in 1970. By 1979 the Society had raised enough funds to purchase 21 Thornhill Park which was refurbished and opened as a school for six children. The school numbers grew and Tyne and Wear Autistic Society was incorporated and registered as a Charity in 1993. The registered charity number is 1028260 and the registered company number is 02859620. The Private Company Limited by Guarantee and not having a share capital was incorporated under the Companies Act 1985 on 6 October 1993. Members' liability is limited to £10. The Society was renamed North East Autism Society in May 2009 and is governed by the Memorandum and Articles of Association dated 1st May 2009.

Organisation

A Chief Executive is appointed by Trustees and is accountable to them for the day to day management of the Society, implementing strategic policy and plans agreed by the Board. The Chief Executive is not a Trustee but is a paid officer of the Society.

The Chief Executive is supported in managing the Society by the Senior Staff Management Team who directly manages the services of the Society.

Appointment of Trustees

In accordance with our Articles of Association, Trustees are elected by the Members of the Society at the Annual General Meeting. All Trustees must be Members of the Society but none can be in its employ i.e. receive a salary or fee. One third of the Trustees stand down annually and may offer themselves for re-election at the Annual General Meeting. The Trustees elect from their number a Chairman of the Board.

No Trustee has any financial interest in the Society. Trustees are covered by Directors and Officers Insurance while staff involved in the provision of advice and direct services are covered by Professional Indemnity Insurance.

As the Society provides services to children and vulnerable adults our Trustees are subject to enhanced Disclosure and Barring Service checks.

Trustee induction and training

New Trustees undergo an orientation meeting to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the authority and responsibilities of the Board and the decision making process. They are provided with a copy of Board minutes for the prior 18 months and of the most recent Trustees Annual Report and Accounts. In addition they are supplied with relevant Charity Commission guidance documents including the Commission's "Strategy for dealing with Safeguarding Children and Vulnerable Adults Issues in Charities".

All Trustees are updated on issues and guidance regarding charity and company law and are encouraged to attend appropriate external and internal training events.

Related parties and co-operation with other organisations

The Society is a membership organisation. On the 30th April 2021 there were 118 voting members whose details were held on our central register.

Most members are parents of autistic children or adults. The Society has however always been very keen to forge strong links with professionals and key staff in external agencies for example the NHS and Local Authorities. A number of our voting members are therefore professionals with a strong interest in autism and our work. We are

keen to encourage autistic people to join as members of the Society and will continue to promote this in the year ahead.

Any connection between Trustees and senior managers must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party.

Pay policy for senior staff

The Board of Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Society on a day-to-day basis. All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in note 10 and 12 to the accounts. The Board of Trustees benchmark salaries of senior staff against pay levels in other similar charities and the pay of all staff is reviewed annually. We attempt to reflect pay levels in accordance with the pay scales determined by the National Joint Council (NJC) for local government services.

Risk management

The Board of Trustees fully recognises its responsibility for the management of risk to the Society. The Society maintains a risk register, which is reviewed annually, and it is the responsibility of the Chief Executive to give updates to the Trustees on all aspects of risk management.

Principal risks and uncertainties

The major risks to North East Autism Society are identified as:

- Income streams and cost pressures from statutory bodies and other external regulatory services, for example fees remaining frozen and inflation continues to be absorbed by providers.
- Potential significant increase in pension liability and/or reduction in pension asset values on the defined benefit scheme, which has been closed to new members since 9th March 2012.
- While the Society had an exceptional financial year in these extreme circumstances, we can expect a significantly different picture in the year ahead. Wage inflation is running at 8%. Pressure for pay rises along with staff shortages will see this accelerate.

Employee Involvement

The Charity encourages the involvement of its employees in its management through regular meetings of management which have responsibility for the dissemination of information of particular concern to employees (including financial and economic factors affecting the performance of the Charity) and for receiving their views on important matters of policy. A series of meetings between the CEO and staff at various sites are arranged throughout the year.

Disabled Persons

The Society is committed to employing people with disabilities. We are registered as "Disability Confident Employers" with DWP. We are pleased that the number of people employed by NEAS describing themselves as autistic, neurodiverse or disabled has increased in the period under review.

Trustees responsibilities in relation to the financial statements

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources including the income and expenditure of the charitable company for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.
- Observe the methods and principles in the Charities SORP.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity which enables them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of our auditors

A resolution to re-appoint RSM UK Audit LLP as auditors for the ensuing year will be proposed at the Annual General Meeting in accordance with the Companies Act 2006.

By order of the Board of Trustees



G Bestford (Chairman of Trustees)

Date: 19th January 2022

Opinion

We have audited the financial statements of North East Autism Society (the 'charitable company') for the year ended 30 April 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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 charitable 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 other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Annual Report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Directors' Report and the Strategic Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on pages 10 and 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk 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 and to respond appropriately to fraud or suspected fraud identified during the audit.

However, 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.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework that the charitable company operates in and how the charitable company is complying with the legal and regulatory framework;

- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charitable company's governing document and tax legislation. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents, inspecting correspondence with local tax authorities and evaluating advice received from internal/external advisors.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to the Education Inspection Framework under the Education and Inspections Act 2006, Keeping Children Safe in Education under the Education Act 2002, the Care Act 2014 and health and safety. We performed audit procedures to inquire of management and those charged with governance whether the charitable company is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls and income recognition as the areas where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates and reviewing income transactions around the year end to consider if it is recorded in the correct period.

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

Use of our report

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

Lucy Robson

LUCY ROBSON (Senior Statutory Auditor)

For and on behalf of RSM UK AUDIT LLP, Statutory Auditor

Chartered Accountants

1 St James' Gate

Newcastle upon Tyne

NE1 4AD

Date 21/01/22

NORTH EAST AUTISM SOCIETY
STATEMENT OF FINANCIAL ACTIVITES
For the year ended 30th April 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and grants	2	503,349	509,557	1,012,906	614,241
Charitable activities	3	24,189,719	-	24,189,719	22,443,879
Other trading activities	4	74,412	-	74,412	102,639
Investment income	5	2,231	-	2,231	23,780
Total income		**24,769,711**	**509,557**	**25,279,268**	**23,184,539**
Expenditure on:					
Cost of raising funds		185,972	-	185,972	205,085
Expenditure on charitable actvities	6	22,324,365	545,770	22,870,135	21,709,820
Total Resources Expended		**22,510,337**	**545,770**	**23,056,107**	**21,914,905**
Net incoming before transfers		**2,259,374**	**(36,213)**	**2,223,161**	**1,269,634**
Gross transfer between funds	20	-	-	-	-
Net incoming (outgoing) resources before other losses and gains		**2,259,374**	**(36,213)**	**2,223,161**	**1,269,634**
Other comprehensive income					
Actuarial gain / (loss)	24	1,397,000	-	1,397,000	(1,214,000)
Net movement of funds		**3,656,374**	**(36,213)**	**3,620,161**	**55,634**
Fund Balances Brought Forward 1st May 2020	20	21,633,575	68,325	21,701,900	21,646,266
Balances carried forward at 30th April 2021	20	**25,289,949**	**32,112**	**25,322,061**	**21,701,900**

NORTH EAST AUTISM SOCIETY
BALANCE SHEET
For the year ended 30th April 2021

	Note	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	15		19,236,465		19,515,243
Current Assets					
Debtors	16	2,499,982		2,097,512	
Cash at bank and in hand		7,979,808		5,544,972	
		10,479,790		7,642,484	
Creditors					
Amounts falling due within one year	17	(2,961,268)		(2,420,994)	
NET CURRENT ASSETS		7,518,522		5,221,490	
TOTAL ASSETS LESS CURRENT LIABILITIES			**26,754,987**		**24,736,733**
Creditors					
Amounts falling due after more than one year	19		(1,432,926)		(1,511,833)
Net Assets excluding pension liability			**25,322,061**		**23,224,900**
Pension asset / (liability)	24		-		(1,523,000)
NET ASSETS INCLUDING PENSION LIABILITY			**25,322,061**		**21,701,900**
The funds of the charity:					
Unrestricted funds:					
General funds	20		25,289,949		23,156,575
Pension Reserve	20		-		(1,523,000)
			25,289,949		**21,633,575**
Restricted funds:	20		32,112		68,325
TOTAL FUNDS			**25,322,061**		**21,701,900**

The financial statements were approved and authorised for issue by the Trustees of North East Autism Society on 19th January 2022 and signed on their behalf.

Chairman of Trustees

NORTH EAST AUTISM SOCIETY
STATEMENT OF CASH FLOWS
For the year ended 30th April 2021

	Note:	2021 £	2020 £
Cash used in operating activities	22	2,925,825	3,200,567
Purchase of tangible fixed assets		(460,357)	(1,866,070)
Proceeds from disposals		0	0
Interest income		2,230	23,780
Cash (used in) investing activities		(458,127)	(1,842,290)
Cash flows in financing activities			
Repayment of borrowing		(32,862)	(144,651)
Cash used in financing activities		**(32,862)**	**(144,651)**
Increase in cash in the year		**2,434,836**	**1,213,626**
Cash at the beginning of the year		5,544,972	4,331,346
Total cash at the end of the year		**7,979,808**	**5,544,972**

Note 1 Accounting Policies

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

Accounting convention
The financial statements are prepared under the historical cost convention.

Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in sterling which is also the functional currency of the charity. Monetary amounts in these statements are rounded to the nearest £, except where otherwise indicated.

Going concern
The charity derives the majority of its income from agreed fees for the provision of education and support for autistic individuals. The ongoing demand for these services ensures the exposure to risk from the current difficult economic conditions is minimal. Cash reserves are available to meet the charity's needs as they arise, as detailed within the reserves policy. In December 2013 we put in place a flexible loan facility to help with cash-flow on capital expenditure, the loan was refinanced in December 2019. During the year the charity has started the refurbishment of Kiora Hall as a new school. Post year end the work has continued with the intention to open the school in the first quarter of 2022. Covid-19 pandemic has not made an impact to the finances, as the majority of our services have remained open. Covid-19 funding has been received from the local authorities and health trusts. Forecasts have been made during the year informing the Trustees and Management of risks associated with the pandemic

As a consequence, the Trustees believe the charity is well placed to manage its business risks successfully and thus they have adopted the going concern basis of accounting in preparing the financial statements.

Income
All income is included in the SoFA when the charity is entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the SoFA when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Where there are performance related conditions attached to any grants or donations, income is recognised when the conditions have been met or when meeting the conditions is within the Charity's control and there is sufficient evidence that they have been met or will be met, otherwise they are deferred. When a grant condition allows for the recovery of any unexpended grant, a liability is recognised when the repayment become probable.

Where there are terms placed on income that limit the charity's discretion over how that income can be used, that income is shown as restricted income in the accounts

Donated services and facilities
In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. Refer to the Trustees' annual report for more information about their contribution.

Investment Income
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

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 1992 to the extent that these are applied to its charitable objects.

Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of the fundraising team and the costs of commercial trading from the sale of refreshments.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Expenditure includes any irrecoverable VAT and is reported as part of the expenditure to which it relates.

Allocation of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, HR, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

Operating leases
The charity classifies the lease of vehicles, photocopiers and telephone equipment as operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

Tangible fixed assets
Fixed assets are capitalised at cost, the Trustees have set a de-Minimis limit in respect of non-capitalisation of fixed assets of £1,000. Fixed assets are stated at cost less depreciation. Depreciation is not provided on freehold land. On other tangible fixed assets depreciation has been calculated so as to write off the cost in equal annual instalments over their estimated useful lives. The rates of depreciation are as follows:

Asset Category	Annual rate
Freehold land and buildings	2%
Lodges	4%
Furniture, fixtures	10%
Equipment	20%
Computer equipment	33%
Motor vehicles	25%

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use.

Debtors
Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid deposit account.

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.

Fees in advance
Fees received during the year in respect of periods after 30th April 2021 the year end are included with creditors.

Financial Instruments
The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' of FRS102, in full to all of its financial instruments. Financial Instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments.

Pension schemes
Defined contribution scheme
The company operates and contributes to a defined contribution pension scheme which is available to all staff after a minimum of three months service and at 30th April 2021 membership totalled 667. The pension costs charged to the statement of financial activities for this scheme reflect the contributions payable by the charity during the year.

Defined benefit scheme
The company also operates a defined benefit pension scheme (North East Autism Retirement Security Plan) which was closed to future accrual on 9th March 2012. The assets of the scheme are held separately from those of the company in an independently administered fund. At 30th April 2021 membership totalled 118, comprising 61 members with deferred benefits and 57 members in receipt of pension payments from the scheme.

The assets of the plan are measured using fair value. Plan liabilities are measured using the projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability. The increase in present value of the liabilities of the scheme expected to arise from employee service in the period is charged to the operating surplus.

The expected return on the scheme's assets and the increase during the period in the present value of the scheme's liabilities, arising from the passage of time, are included in pension finance costs. Actuarial gains and losses are recognised in the statement of total recognised gains and losses.

Restricted Funds
These represent income relating to fund raising and donations which are allocated by the donor to specific projects. Fundraising and donations are recorded when received.

Unrestricted Income Funds
These represent funds which are expendable at the discretion of the Trustees for the furtherance of the objects of the charity. Such funds may be held for the purpose of meeting the administration and operational costs of the Society. The Trustees have the power to set aside unrestricted funds for specific designated future purposes.

Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions

- The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

Note 2 Income from donations and grants

	2021 Total	2020 Total
	£	£
Donations and gifts	12,295	6,545
Grants	509,557	607,696
Covid-19 Grants	491,054	0
	1,012,906	614,241

The income from donations and grants was £1,012,906 (2020: £614,241) of which £503,349 was unrestricted (2020: £6,545) and £509,557 restricted (2020: £607,696).

Included within restricted funds, grant income included grants of £398,376 of grants for the Employment Services, £74,861 towards early years family support, £26,320 towards the Apple Orchard at New Warlands Farm and £10,000 towards Covid-19 costs.

The Charity benefits greatly from the involvment and enthusuastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

Note 3 Income from charitable activities - unrestricted

	2021 Total	2020 Total
	£	£
Fees for the supply of services	24,088,369	22,323,284
Other income from charitable activities	101,350	120,595
	24,189,719	22,443,879

Note 4 Income from other trading activities - unrestricted

	2021 Total	2020 Total
	£	£
Fundraising	40,157	69,755
Refreshment income	34,255	32,884
	74,412	102,639

Note 5 Investment income - unrestricted

	2021 Total	2020 Total
	£	£
Interest from deposit accounts	2,231	23,780
	2,231	23,780

Note 6 Analysis of expenditure on charitable activities

	Adult Services	Children Services	2021 Total	2020 Total
	£	£	£	£
Staffing costs	10,824,764	6,142,942	16,967,706	15,959,619
Supplies and services	421,856	324,448	746,304	722,544
Premises costs	497,766	297,719	795,485	763,848
Transport Costs	437,807	362,462	800,269	971,165
Administration	258,581	212,555	471,136	392,136
Bank Loan Interest	2,476	19,057	21,533	30,328
Depreciation	363,882	333,013	696,895	623,998
Loss on sale of asset	-	-	-	-
Governance costs	85,290	54,529	139,819	144,270
Support costs	1,360,903	870,085	2,230,988	2,101,912
	14,253,325	8,616,810	22,870,135	21,709,820

Expenditure on charitable activities was £22,870,135 (2020: £21,709,820) of which £22,324,365 was unrestricted (2020: £21,087,075) and £545,770 was restricted (2020: £622,745).

Staff costs include agency staff of £319,157 (2020: £402,778) excluded from note 10

Note 7 Summary analysis of expenditure and related income for charitable activities

	Adult Services	Children Services	2021 Total	2020 Total
	£	£	£	£
Costs	(14,253,325)	(8,616,810)	(22,870,135)	(21,709,820)
Fees for the supply of services	15,170,049	8,918,320	24,088,369	22,323,284
Net cost funded from other income	916,724	301,510	1,218,234	613,464

Note 8 Analysis of governance and support costs - 2021

	General Support	Governance	2021 Total	Basis of apportionment
	£	£	£	£
Staffing costs	1,199,945	91,988	1,291,933	Fee income
Supplies and services	499,611	3,581	503,192	Fee income
Premises costs	277,828	29,508	307,336	Fee income
Administration	123,366	10,985	134,351	Fee income
Audit fees	21,222	2,358	23,580	Fee income
Legal and other professional fees	48,960	-	48,960	Fee income
Depreciation	36,055	1,399	37,454	Fee income
Pension finance cost	24,000	-	24,000	Fee income
Total	**2,230,987**	**139,819**	**2,370,806**	

Note 8 Analysis of governance and support costs - 2020

	General Support	Governance	2020 Total	Basis of apportionment
	£	£	£	£
Staffing costs	1,268,081	85,198	1,353,279	Fee income
Supplies and services	370,204	4,018	374,222	Fee income
Premises costs	206,418	21,738	228,156	Fee income
Administration	183,528	9,576	193,104	Fee income
Audit fees	-	20,380	20,380	Fee income
Legal and other professional fees	34,932	1,662	36,594	Fee income
Depreciation	28,224	1,699	29,923	Fee income
Pension finance cost	11,000	-	11,000	Fee income
(Profit) on disposal of asset	(475)	-	(475)	Fee income
Total	**2,101,912**	**144,271**	**2,246,183**	

Note 9 Net income for the year is stated after charging:

	2021	2020
	£	£
Operating leases - equipment	488,060	536,321
Depreciation	739,135	655,069
Bank Interest payable	21,533	30,328
Auditors remuneration:		
Audit fees	17,000	15,000
Accountancy services	-	-
Loss on disposal of fixed assets	-	200

Note 10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2021	2020
	£	£
Salaries and wages	16,139,999	15,257,648
Social security costs	1,277,977	1,163,248
Pension costs	579,951	656,393
FRS 102 pension adjustment	(150,000)	(237,000)
Redundancy	1,622	2,147
	17,849,549	16,842,436

The number of employees whose emoluments for the year are above £60,000

	2021	2020
	No.	No.
£60,000 - £70,000	3	2
£70,000 - £80,000	-	-
£80,000 - £90,000	1	1
£90,000 - £100,000	1	1
	5	4

Pension costs in respect of these employees are £21,193 (2020: £17,366).

Redundancy costs were for voluntary redundancies.

The key management personnel of the charity, comprise the Trustees, the Chief Executive, Head of Care Services and Director of Education. The total employee benefits of the key management personnel were £291,235 (2020: £284,032).

The charity purchased Professional Indemnity Insurance including cover for the Trustees costing in total £3,525 (2020: £5,375). This insurance excludes any claim arising from any wrongful act.

Note 11 Staff numbers

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

	2021	2020
Trading (Fundraising)	4	3
Maintenance and Domestic	25	23
Support Staff	43	42
Governance	1	1
Service Delivery	686	675
	759	744

Note 12 Trustee remuneration and related party transactions

The charity Trustees were not paid or received payment by way of remuneration in the year (2020: £nil), one Trustee received a expenses of £224 during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil) There were no related party transactions (2020: £nil)

Note 13 Ultimate Controlling Party

The charity is governed by the Board of Trustees and is not under the control of any one individual.

Note 14 Corporation 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 1992 to the extent that these are applied to its charitable objects.

Note 15 Tangible Fixed Assets

	Freehold land and buildings £	Furniture fixtures & equipment £	Computers £	Motor Vehicles £	Assets under construction £	Total £
Cost or Valuation						
At 1st May 2020	23,370,965	2,084,261	343,338	-	-	25,798,564
Additions at cost	58,344	287,561	66,751	8,613	39,088	460,357
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
At 30th April 2021	23,429,309	2,371,822	410,089	8,613	39,088	26,258,921
Accumulated depreciation						
At 1st May 2020	4,699,842	1,306,680	276,799	-	-	6,283,321
Charge for the year	490,621	199,427	47,293	1,794	-	739,135
Disposals	-	-	-	-	-	-
At 30th April 2021	5,190,463	1,506,107	324,092	1,794	-	7,022,456
Net Book Value						
At 30th April 2021	18,238,846	865,715	85,997	6,819	39,088	19,236,465
At 30th April 2020	18,671,123	777,581	66,539	-	-	19,515,243

Note 16 Debtors

	2021	2020
	£	£
Fees Receivable	1,355,112	1,116,486
Prepayments and accrued income	1,135,897	956,949
Other Debtors	8,973	24,077
	2,499,982	**2,097,512**

Note 17 Creditors Amounts falling due within one year

	2021	2020
	£	£
Bank Loans	94,800	48,756
Sir Peter Vardy Foundation Loan	25,000	25,000
Fees received in advance	701,071	503,252
Trade creditors	909,121	1,138,952
Taxation and social security	370,632	346,633
Other creditors	52,891	49,754
Accruals	807,753	308,647
	2,961,268	**2,420,994**

Note 18 Deferred Income

	2021	2020
	£	£
Balance as at 1st May 2020	503,252	870,345
Amount released to income earned earned from charitable activities	(503,252)	(870,345)
Amount deferred in year	701,071	503,252
	701,071	**503,252**

Deferred income is the fee income invoiced in advance for future periods. These being a proportion of 4 weekly and quarterly invoices that fall over 2 financial years

Note 19 Creditors: Amounts falling due after more than one year

	2021	2020
	£	£
Bank Loans	1,454,809	1,462,672
Sir Peter Vardy Foundation Loan	97,917	122,917
less due within one year	(119,800)	(73,756)
	1,432,926	**1,511,833**

A bank loan due of £1,454,809 relates to a Barclay's facility of £2,000,000 secured on various properties including New Warlands Farm and the "Aycliffe Centre".

In December 2019 the loan was refinanced with the term of 3 years, instalments are c£9,700 monthly with a single final repayment in December 2022. Interest due is 1.50% above the bank's base rate.

In April 2020 the loan was given a 12 month capital repayment holiday due to the potential impact of the Covid-19 pandemic, the repayments re-commenced in March 2021.

In April 2015 a £200,000 interest free 10 year loan was received from the Sir Peter Vardy Foundation, this loan is repayable from 2017 to 2025.

Note 20 Analysis of charitable funds

Analysis of movement in unrestricted funds

	Balance 1 May 2020	Income	Expenditure	Actuarial Gain	Transfers	Funds 30 April 2021
	£	£	£	£	£	£
General Fund	23,156,575	24,769,711	(22,636,337)	-	-	25,289,949
Pension Reserve	(1,523,000)	-	126,000	1,397,000	-	-
Total	**21,633,575**	**24,769,711**	**(22,510,337)**	**1,397,000**	-	**25,289,949**

Unrestricted funds of £25,289,949 include a pension gain of £nil , tangible fixed assets of £19,236,465 and a loan balance of £1,552,726 which relates to funding for fixed asset purchases and improvements.

Analysis of movement in restricted funds

	Balance 1 May 2020	Income	Expenditure	Transfers	Funds 30 April 2021
	£	£	£	£	£
National Foundation for Little Sparks	2,243	1,308	(3,551)	-	-
The Charles Sharland Trust	10,000	-	-	-	10,000
Post code Lottery	5,488	-	(5,488)	-	-
National Hertiage Lottery Fund	947	26,320	(27,267)	-	-
BBC Children in Need	5,505	16,502	(14,217)	-	7,790
Paul Hamlyn Foundation	8,334	-	(3,512)	-	4,822
Mercers Trust	8,000	30,000	(33,000)	-	5,000
Community Foundation	2,825	10,000	(12,825)	-	-
National Lottery Community Fund	5,790	18,587	(24,377)	-	-
Move on Tyne & Wear	-	82,740	(82,740)	-	-
Youth Futures Foundation	-	34,090	(34,090)	-	-
DSA	-	25,000	(25,000)	-	-
Good Things Foundation	-	3,630	(3,630)	-	-
County Durham Community Fund	-	8,889	(8,889)	-	-
Gateshead Council LA6	-	27,993	(27,993)	-	-
Durham Works	-	48,840	(48,840)	-	-
DWP	-	168,636	(168,636)	-	-
Other	19,193	7,022	(21,715)	-	4,500
Total	**68,325**	**509,557**	**(545,770)**	**0**	**32,112**

Note 20 Analysis of charitable funds

Name of restricted fund

The National Foundation for Little Sparks	Early years family support at Aycliffe
The Charles Sharland Trust	Outdoor play equipment
Post code Lottery	Outdoor play equipment
National Hertiage Lottery Fund	Grant toward apple orchard at New Warlands Farm
BBC Children in Need	Toddler groups at Aycliffe and Stanley
Paul Hamlyn Foundation	Ideas and Pioneers Fund for think tank
Mercers Trust	Grant for family development
Community Foundation	Grant towards youth groups
National Lottery Community Fund	Grant towards youth groups
Move on Tyne & Wear	ESF grant to deliver employer ability service
Youth Futures Foundation	Grant to deliver employer ability service
DSA	Grant to deliver employer ability service
Good Things Foundation	Grant to deliver employer ability service
County Durham Community Fund	Grant to deliver employer ability service
Gateshead Council LA6	Grant to deliver employer ability service
Durham Works	Grant to deliver employer ability service
DWP	Grant to deliver employer ability service

Note 20 Analysis of charitable funds

Analysis of movement in restricted funds

	Balance 1 May 2019	Income	Expenditure	Transfers	Funds 30 April 2020
	£	£	£	£	£
National Foundation for Little Sparks	6,786	18,287	(22,830)	-	2,243
EFA asset funding	9,057	-	(9,057)	-	-
Durham County Council	6,667	10,000	(6,667)	-	10,000
Post code Lottery	14,070	-	(8,582)	-	5,488
Northumbrian Water	5,000	-	(5,000)	-	-
National Hertiage Lottery Fund	32,900	-	(31,953)	-	947
BBC Children in Need	-	15,728	(10,223)	-	5,505
Paul Hamlyn Foundation	-	15,735	(7,401)	-	8,334
Mercers Trust	-	30,000	(22,000)	-	8,000
Persimmon Charitable Trust	-	5,000	(5,000)	-	-
Community Foundation	-	4,840	(2,015)	-	2,825
Garfield Weston Foundation	-	50,000	(50,000)	-	-
Beatrice Laing Trust	-	30,000	(30,000)	-	-
Wolfsen Foundation	-	60,000	(60,000)	-	-
Screfix Foundation	-	5,000	(5,000)	-	-
National Lottery Community Fund	-	9,920	(4,130)	-	5,790
Move on Tyne & Wear	-	96,789	(96,789)	-	-
Journey 2 Employment	-	12,035	(12,035)	-	-
Step Forward Tees Valley	-	44,428	(44,428)	-	-
Virgin Money	-	46,081	(46,081)	-	-
Durham Works	-	47,850	(47,850)	-	-
DWP	-	65,182	(65,182)	-	-
Other	8,894	40,821	(30,522)	-	19,193
Total	**83,374**	**607,696**	**(622,745)**	**0**	**68,325**

Note 20 Analysis of charitable funds

Name of restricted fund

National Foundation for Little Sparks	Early years family support at Aycliffe
EFA asset funding	Grant towards capital expenditure at college
Durham County Council	Youth group at Aycliffe
Post code Lottery	Outdoor play equipment
Northumbrian Water	Grant toward apple orchard at New Warlands Farm
National Heritage Lottery Fund	Grant toward apple orchard at New Warlands Farm
BBC Children in Need	Toddler groups at Aycliffe and Stanley
Paul Hamlyn Foundation	Ideas and Pioneers Fund for think tank
Mercers Trust	Grant for family development
Persimmon Charitable Trust	Toddler groups
Community Foundation	Grant towards youth groups
Garfield Weston Foundation	Grant towards Aycliffe School extension
Beatrice Laing Trust	Grant towards Aycliffe School extension
Wolfsen Foundation	Grant towards Aycliffe School extension
Screfix Foundation	Grant towards Tudor Grove School refurbishment
National Lottery Community Fund	Grant towards youth groups
Move on Tyne & Wear	ESF grant to deliver employer ability service
Journey 2 Employment	Grant to deliver a pan disability employment service
Step Forward Tees Valley	ESF grant to deliver employer ability service
Virgin Money	Grant to deliver employer ability service
Durham Works	Grant to deliver employer ability service
DWP	Grant to deliver employer ability service

Note 21 Analysis of assets and liabilities between funds

	General Fund	Pension Fund	Restricted Funds	Total
	£	£	£	£
Fixed Assets	19,236,465	-	-	19,236,465
Current Assets	10,447,678	-	32,112	10,479,790
Creditor: amounts falling due within one year	(2,961,268)	-	-	(2,961,268)
Creditor: amounts falling after more than one year	(1,432,926)	-	-	(1,432,926)
Pension Asset	-	-	-	-
Total	**25,289,949**	**-**	**32,112**	**25,322,061**

Prior year

	General Fund	Pension Fund	Restricted Funds	Total
	£	£	£	£
Fixed Assets	19,515,243	-	-	19,515,243
Current Assets	7,574,159	-	68,325	7,642,484
Creditor: amounts falling due within one year	(2,420,994)	-	-	(2,420,994)
Creditor: amounts falling after more than one year	(1,511,833)	-	-	(1,511,833)
Pension Liability	-	(1,523,000)	-	(1,523,000)
Total	**23,156,575**	**(1,523,000)**	**68,325**	**21,701,900**

Note 22 Reconciliation of surplus of income to net cash inflow from operating activities

	2021 £	2020 £
Net movement in funds	2,223,160	1,269,635
Add back depreciation charge	739,135	655,070
Add back loss on disposal of assets	-	-
Deduct interest income shown in investing activities	(2,230)	(23,780)
(Increase) decrease in debtors	(402,470)	1,500,628
Decrease in creditors	494,230	25,014
Company pension contributions	(150,000)	(237,000)
Pension scheme interest cost	201,000	298,000
Pension scheme interest return	(177,000)	(287,000)
Pension scheme past service cost	-	-
	2,925,825	**3,200,567**

Note 23 Operating Lease commitments

As at 30th April 2021 the total future minimum lease payments under non cancellable operating leases were as follows:

Operating Equipment	2021 £	2020 £
Leases which expire within 1 year	470,245	433,690
Leases which expire within 2-5 years	555,484	844,645

Land and Buildings	2021 £	2020 £
Leases which expire within 1 year	98,353	88,440
Leases which expire within 2-5 years	288,974	59,795
Leases which expire over 5 years	6,750	15,436

Note 24 Pension Commitments

North East Autism Society operates a defined benefit scheme in the UK which provides both pensions in retirement and death benefits to members. Pension benefits are related to the members' final salary at retirement and their length of service.

Since 9th March 2012 the scheme has been closed to new members and future accrual.

Contributions to the scheme for the year ending 30th April 2022 are expected to be £258,000.

A full actuarial valuation of the scheme took place as at 1st May 2019 by a qualified independent actuary.

The major assumptions used by the actuary were (in nominal terms) as follows:

	At 30/04/2021	At 30/04/2020
Discount rate	1.9%	1.6%
Inflation assumption (RPI)	3.3%	2.5%
Inflation assumption (CPI)	2.6%	2.0%
Inflation linked pension increases:		
Pension earned before 6/4/1997 (Teachers)	3.3%	2.5%
Pension earned between 6/4/1997 and 30/4/2005	3.3%	2.5%
Pension earned after 30/4/2005	2.5%	2.5%
Cash commutation	90% of maximum	90% of maximum

Assumed life expectancies on retirement at age 65 are:		At 30/04/2021	At 30/04/2020
Retiring today	Males	20.2	20.1
	Females	22.1	22.0
Retiring in 20 years time	Males	21.6	21.5
	Females	23.7	23.6

The assets in the scheme were:

	Value at 30/04/2021 £000's	Value at 30/04/2020 £000's
Equity	8,867	6,572
Bonds	3,782	4,121
Cash	391	446
Fair Value of scheme assets	13,040	11,139
The actual return on assets over the period was:	2,007	(335)
Present value of funded obligations	(12,834)	(12,662)
Fair value of scheme assets	13,040	11,139
Surplus / (deficit) in funded scheme	206	(1,523)
Present value of unfunded obligations	-	-
Unrecognised actuarial gains (losses)		
(Irrecoverable surplus)	206	-
Net assets / (liability) in balance sheet	-	(1,523)

Note 24 Pension Commitments (continued)

Reconcillation of opening and closing balances of the present value of the defined benefit obligation

	30/04/2021 £000s	30/04/2020 £000s
Benefit obligation at beginning of year	12,662	12,050
Current service cost	-	-
Interest cost	201	298
Contributions by scheme participants	-	-
Acturarial losses	227	592
Benefits paid	(256)	(278)
Past service cost	-	-
Liabilities at end of period	12,834	12,662

Reconcillation of opening and closing balances of the fair value of scheme assets

	30/04/2021 £000s	30/04/2020 £000s
Fair value of scheme assets at beginning of year	11,139	11,515
Interest income on scheme assets	177	287
Return on assets, excluding interest income	1,830	(622)
Contributions by employers	150	237
Contributions by scheme participants	-	-
Benefits paid	(256)	(278)
Fair value of scheme assets at end of year	13,040	11,139

The amounts recognised in the statement of financial activities

	30/04/2021 £000s	30/04/2020 £000s
Service cost - including current service costs, past service cost and settlements	-	-
Service cost - administrative cost	-	-
Net interest on the net defined benefit liability	24	11
Total credited to net incoming resources	24	11

Remeasurements of the net defined benefit liability (asset) to be shown in OCI

	30/04/2021 £000s	30/04/2020 £000s
Acturarial (gain)/losses on the liabilities	227	592
Return on assets, excluding interest income	(1,830)	622
Change in the amount of surplus that is not recoverable, excluding interest income	206	-
Acturarial (gain)/loss	(1,397)	1,214

Note 24 Pension Commitments (continued)

Sensitivity analysis

	Impact on Plan Liabilities	
	30/04/2021	30/04/2020
	£000s	£000s
Discount rate - increase by 0.25%	(539)	(547)
Rate of inflation (RPI) - increase by 0.25%	216	203
Assumed life expectancy at age 65 - increases by 1 year	385	380

Estimation of next period's surplus or (deficit)

	30/04/2021	30/04/2020
	£000s	£000s
Service cost - including current service costs, past service cost and settlements	-	-
Service cost - administrative cost	-	-
Net interest on the net defined benefit liability	(6)	23
Total credited to net incoming resources	**(6)**	**23**

Information about the characteristics of the Plan

The Plan provides pensions in retirement and death benefits to members. Pension benefits are linked to a member's final salary at retirement and their length of service.

The Plan closed to future accrual on 8th March 2012

The Plan is a registered Plan under UK legislation and is subject to the scheme funding requirements.

The Plan was established from 31st July 1989 under trust and is governed by the Plan's trust deed and rules dated 27th December 1997.

The Trustees are responsible for the operation and the governance of the Plan including making decisions regarding the Plan's funding and investment strategy in conjunction with the Society.

Information about the risks of the Plan to the Society

The Plan exposes the Society to actuarial risk such as; market (investment) risk, interest rate risk, inflation risk, currency risk and longevity risk:

The Plan does not expose the Society to any unusual Plan-specific or Society-specific risks.

Note 24 Pension Commitments (continued)

Information about the valuation of the defined benefit obligation at the accounting date Plan

The most recent formal actuarial valuation of the Plan was as at 1st May 2019.

The liabilities at the reporting date have been calculated by updating the results of the formal actuarial valuation of the Plan for the assumptions as detailed in these disclosures. Allowance has been made for expected mortality over the period, as well as actual movement in financial conditions since the valuation date.

Such an approach is normal for the purposes of accounting disclosures. It is not expected that these projections will be materially different from a summation of individual calculations at the accounting date, although there may be some discrepancy between the actual liabilities for the Plan at the accounting date and those included in the disclosures.

Information about the most recent actuarial valuation and expected future cashflows to and from the Plan

The valuation as at 1st May 2019 revealed a funding deficit of £2,515,000. In the Recovery Plan dated 29th April 2020 the Society has agreed to pay contributions with the view to eliminating the shortfall by 31 December 2025.

In accordance with the Schedule of Contributions dated 20th April 2020 the Society is expected to pay contributions of £258,000 over the next accounting period. The contributions paid by the Society are reviewed every 3 years as part of each formal actuarial valuation. The Plan's next actuarial valuation is due at 1st May 2022.

In addition, the Society is expected to meet the cost of administrative expenses for the Plan.

The liabilities of the Plan are based on the current value of expected benefit payment cashflows to members approximately over the next 65 years. The average duration of the liabilities is approximately 17 years.

The Plan's investment strategy

The Plan's investment strategy is to invest broadly 60% in return seeking assets and 40% in matching assets through bonds ("not geared"). This strategy reflects the Plan's liability profile and the Trustees' and Society's attitude to risk.

The Plan holds a number of annuity policies which match a portion of the pensions in payment, which have been excluded from the valuation of the assets and the liabilities.

The plan does not hold any ordinary shares issued or property occupied by the Society.

The growth assets held are expected to provide protection over inflation in the long term

Note 25 Capital Commitments

	30/04/2021	30/04/2020
	£	£
Contracted for, but not provided in the financial statements	-	-

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north east
autism society

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