

AUTISM ANGLIA

England & Wales · Charity number 1063717

Details

Other names THE ESSEX AUTISTIC SOCIETY

Status Registered

Legal form Charitable company

Company number [03407778](#)

Registered 1997-07-31

Register [View on the Charity Commission register](#)

Contact

Address 846 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Phone 01206577678

Email info@autism-anglia.org.uk

Website www.autism-anglia.org.uk

Activities

Objects: TO PROMOTE FOR THE PUBLIC BENEFIT IN SUCH MANNER AS THE SOCIETY SHALL SEE FIT THE WELFARE EDUCATION TREATMENT AND CARE OF PEOPLE WITH AUTISM AND RELATED CONDITIONS (HEREINAFTER COLLECTIVELY REFERRED TO AS "PEOPLE WITH AUTISM") WHETHER OR NOT THESE CONDITIONS ARE ASSOCIATED OR COMBINED WITH OTHER DISABILITIES.

Activities: Autism Anglia Autism Anglia is an independent charity that provides care and support to autistic children, adults, and their families in East Anglia. Services include Doucecroft School for 3-19 year olds, adult Residential and Opportunities Centres, Supported Living, Outreach, Diagnostic Service, Training, Advocacy and Welfare Rights advice services.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Accommodation/housing
- **Who:** People With Disabilities

Geography

- **Area of benefit:** ESSEX
- Cambridgeshire
- Essex
- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£13,983,301	£11,476,874	£9,442,554	299
2024-08-31	£12,410,538	£12,571,148	£6,936,127	320
2023-08-31	£11,478,225	£12,341,860	£7,209,447	326
2022-08-31	£12,368,604	£12,253,456	£8,073,082	364
2021-08-31	£10,752,929	£11,109,117	£7,557,934	350

Trustees

Name	Role	Appointed
ANDREW CHARLES EDWIN BEEVERS		
Corinna Rowe		2014-02-13
Hollie McGuckin		2023-01-23
James McElhinney		2012-06-25
Nicholas Paul Hodgetts		2019-11-28
Stephen Jonathan Pittuck		

AUTISM ANGLIA

England & Wales - Charity number 1063717

Accounts

REGISTERED COMPANY NUMBER: 03407778 (England and Wales)
REGISTERED CHARITY NUMBER: 1063717

AUTISM ANGLIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2025

AUTISM ANGLIA

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FOR THE YEAR ENDED 31 AUGUST 2025**

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AUTISM ANGLIA

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2025**

CHIEF EXECUTIVE OFFICER	J McQuiggan
TRUSTEES	Ms J Barker (Retired June 2025) A C E Beevers N P Hodgetts J B McElhinney Ms H M McGuckin S J Pittuck Ms C N Rowe
COMPANY SECRETARY	Ms H Swift
REGISTERED OFFICE	846 The Crescent Colchester Business Park Colchester Essex CO4 9YQ
REGISTERED COMPANY NUMBER	03407778 (England and Wales)
REGISTERED CHARITY NUMBER	1063717
SENIOR STATUTORY AUDITOR	Melinda Simpson
AUDITORS	TC Group Town Wall House Balkerne Hill Colchester Essex CO3 3AD
SOLICITORS	Knights Plc 1 Amphora Place 1 Sheepen Road Colchester Essex CO3 3WG
BANKERS	The Royal Bank of Scotland 45 Head Street Colchester Essex CO1 1NW

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 August 2025. The report serves the purpose of a Trustees Report, Directors Report and a Strategic Report under company law. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable company is established for the public benefit for the education, treatment, welfare and care of people with autism, whether or not these conditions are associated with other disabilities.

The Trustees have approved the Vision and Strategic Plan for the Charity which sets out the aims and purposes of Autism Anglia. Subsequent to this and as a result of changes in both the economy and Leadership Team, the Strategic Plan has been reviewed and updated.

Our Vision is: "To create an accepting society where autistic people and their families feel supported, celebrated and empowered, with the opportunities they need to thrive".

Our Mission is: "To support and celebrate autistic people and their families through providing high quality services, accessible community projects and tailored opportunities designed to empower".

This vision and mission statement is paramount in strategic decision making, and when evaluating the Charity's Strategic Plan.

The Strategic Plan sets out four key objectives encompassing the working of the Charity:

- Grow our services to meet the current and future needs of autistic people, their families and carers.
- Share our expertise with others to change attitudes to autism.
- Create a safe, happy and rewarding place to work.
- Maintain financial and organisational stability.

The Plan also sets out the following values:

- Commitment to empower - Support people to unlock their potential.
- Courage to innovate - Be bold and embrace new ideas.
- Strength to reflect - Use self-awareness to grow whilst working together to succeed

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

OBJECTIVES AND ACTIVITIES (CONTINUED)

Significant activities

The activities undertaken support the aims of Autism Anglia:

- To promote the support of children and adults with Autism Spectrum Conditions (ASC);
- To supplement existing provision of the educational, health and social services in co-operation with local authorities, health authorities and voluntary organisations;
- To provide facilities for education, integration, care, and guidance in a constructive environment and to set up educational, training and residential establishments for such purposes;
- To provide help and guidance for parents and families of children and young people with ASC through advice and support programs;
- To promote a greater knowledge and understanding of autism amongst the public and within the wider community;

The Fundraising team will be making greater use of unrestricted donations by way of a series of events and campaigns to encourage unrestricted donations and sponsorship. There will also be a greater emphasis on searching for grants and trusts and will be focused on planned projects or funding. Regular giving will also be encouraged and developed, including lottery and Gift Aid.

Public benefit

These activities are considered to be for the public benefit and in running the Charity the Trustees have regard for the Charity Commission guidance on public benefit.

Employment Policies

The Charity operates within prescribed personnel and employment policies. The Charity develops procedures which are most appropriate to the circumstances within which it operates. Training, career development and promotion policies provide equal opportunities for all employees.

Employee Involvement

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

Employment of Disabled Persons

We ensure equal opportunities and fair treatment in the hiring, retention, and advancement processes towards all employees and applicants. Where employees have become disabled in the service of the Charity, every effort is made to rehabilitate them in their former occupation or in some suitable alternative.

Pay Policy for Senior Staff

The pay of senior staff is reviewed by the Finance Committee and reflects market conditions for the Third Sector and the prevailing financial climate.

Health and Safety

The Charity has issued a policy statement on its commitment to a safe working environment for all employees and service users and has a Health & Safety Officer in its employment.

Volunteer Contributions

The Charity has a small, but growing number of general volunteers who support and promote the Charity with the fundraising events and promotional activities that are held each year.

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE

School Services

The past academic year saw the appointment of a new headteacher at the school and a re-structuring of the senior management team. An Ofsted inspection during the year recognised many strengths but also highlighted required improvements. A comprehensive improvement plan, already in place at the time of the inspection, has been further enhanced and is in the process of implementation. An enhanced curriculum reflects our commitment to catering to the diverse needs of our school community while retaining our outdoor and external activities which are fundamental in engaging and motivating our learners beyond the confines of traditional classroom settings. The new curriculum offers opportunities for off-site physical education, beach school, and forest school, all of which significantly contribute to the holistic development of our students.

The number of learners on the school roll reduced from 92 to 86 during the academic year, with the ending of a specific offer, where learners attended for reduced hours. The number on roll at September 2025 was 84 - all full time. There is a balanced mix of learners, with roughly 50% coming from Suffolk and 50% from Essex. Our cohort follows three distinct curriculum pathways, each designed to meet the unique needs of our learners, with a significant number requiring specialised support, particularly concerning sensory integration and enhanced speech and language therapy. The complexity of their needs means that we must allocate substantial resources towards providing the right interventions and staffing levels, ensuring that each learner is equipped to thrive.

There was considerable expenditure on school buildings and facilities in the year, including re-configuring the administrative facilities and improving security by installing new gates.

Looking ahead, we're exploring potential developments to facilities, including an updated life skills area.

Adult Services

Developments in the organisation structure and processes continued in the year, with significant improvement in financial performance.

Whitstone House, in Dereham, closed on 31 October 2024 and transitions for all individuals previously supported there were successfully completed. This was necessary for financial reasons. Another service was closed, where the landlord terminated the lease. As a result of the above, the number of people that we support in Residential and Supported living services fell to 47. The focus is now on the identification and investment in new properties to reverse this trend.

Following full "audits" of all our facilities, significant investment continued to be made, with resulting improvements inside and outside of properties. Most major projects are now completed, but work continues.

We are also actively engaged in the purchase of additional properties for use for supported living.

A re-branding of one of our day centres and an expansion of the services offered is planned for launch in the next financial year, with a linked programme of improvements to the centre. The next 12 months will also see the implementation of a new care system.

Our Community Connect service continued to operate successfully. As the NHS contract for this service ends, it will be financed by grants and other fundraising approaches, with plans to expand the service geographically, beyond Essex into Norfolk.

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Fundraising activities (Including Donations)

Fundraising remained challenging and income fell to £98,077 (2024: £153,675). Progress on implementing the new fundraising, marketing, and communications strategy was affected by recruitment challenges. While the organisation developed its 2025-2028 strategy and funding priorities, the team focused on building strong foundations to ensure effective systems and processes are in place to support sustainable income growth and increased awareness.

Key Projects:

- CRM System Implementation: A new CRM system was introduced, enabling enhanced reporting, improved relationship management, and automation of administrative processes, resulting in greater operational efficiency
- Website Development: Two new websites were launched for Autism Anglia and Doucecroft School. These sites significantly improve accessibility, including features for dyslexia and visual impairments. Website traffic has increased, and new tools have been introduced to engage visitors more effectively.

Key Successes:

- Corporate Partnership: A significant 18-month partnership with Barratt and David Wilson Homes began, aiming to raise £20,000 to support services in Norfolk.
- Community Funding: Funding of £4,624 from the East of England Co-Op Community Cares Fund enabled an Art Journalling group for autistic young people.
- Big Business Quiz for Autism: Our inaugural quiz, held during Autism Acceptance Month in April, saw 15 teams from local businesses participate, raising £5,000. We extend our thanks to One Broker for their generous sponsorship.
- Resource Hub Launch: In January 2025, our online support was strengthened by the launch of a new Resource Hub, providing 24/7 access to information on topics including signs of autism/ADHD, sensory challenges, benefits information, and more. The hub received 16,948 views during the year.

Our Strategic Pillars for 2025-2028 are:

- Building the Foundations for Success - Strengthening systems, processes, and team capability to underpin sustainable growth.
- Building and Diversifying Income - Expanding fundraising channels and developing new opportunities to secure diverse, reliable income streams.
- Growing Impact and Awareness - Increasing visibility, engagement, and understanding of our mission across communities and stakeholders.

These pillars will guide the team's work through to 2028, ensuring we continue to deliver meaningful impact while growing income.

Note: The Charity does not use external fundraisers. All fundraising activities are carried out by the Charity's own fundraising team ensuring that their actions do not:

- Intrude unreasonably on a person's privacy;
- Persistently make approaches to solicit or otherwise procure money or other property for the charity;
- Place undue pressure on a person to give money or property.

The Charity received no complaints during the year about its fundraising activities.

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Debt

During 2021 and 2022, the Charity built up a large debt to HMRC for PAYE and National Insurance, due in the first instance, to lack of attention during Covid to payment deadlines and latterly due to the cash flow requirements of running the charity. A Time to Pay agreement was reached with HMRC and the final payment was made in September 2025.

Major changes to the commercial arrangements and operating efficiencies at the charity have delivered a step change in liquidity. Bank balances totalled £4.9m at 31 August 2025, including school fees paid in advance for the Autumn term of £2.5m. Outstanding loans were only £30,819.

Client accounts are well managed now, with monthly statements issued. A number of material account balances, both payable and receivable were settled during the year.

Principal risks and uncertainties

The Board of Trustees fully recognises its responsibility for the management of risk, and there is a subcommittee of the Board of Trustees charged with identifying, assessing and minimising the major risks (based on likelihood of occurrence and potential impact) to which the Charity is exposed. The trustees maintain a risk register, which is reviewed by the senior management team and the trustees to ensure that the charity understands the potential risks. This is achieved by:

- Maintaining the risk register and reviewing at Board level;
- Ensuring the correct level of insurance is in place for all functions, including fundraising events;
- Establishing internal systems to provide efficient ways of working in line with the ongoing development of our financial processes.

The significant areas that pose major risk are as follows:

- Insufficient skilled staff;
- Reputational damage;
- Decrease in voluntary income;
- Rising costs and challenges for local authority budgets;
- Non-compliance with regulatory standards;
- Loss of contracts.

To minimise the above risks, actions have been taken that will reduce the scoring of risks and the significant impact they could have on the charity

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

FINANCIAL REVIEW

Financial position

Having faced financial challenges in recent years, the major improvement programme to stabilise and grow the charity, launched by the new leadership team in early 2024, delivered significant benefits in the year to 31 August 2025. Changes were wide ranging, addressing organisational structures, operating efficiencies, growth in key areas, appropriate reward for staff, fee levels and reducing the reliance on agency staff.

The operating environment remains challenging given rises in National Minimum Wage, Teachers pay scales, National Insurance changes and general inflation. Pressure on our local authority clients' budgets means that fee increases do not cover cost increases and further changes continue to be planned and implemented.

As part of the change programme, a difficult decision was taken in May 2024 to close the Whitstone House service in Norfolk, which was not financially viable with the fee levels and increases offered by local authorities. We worked with local authorities and the CQC to ensure a smooth transition for the residents, the last of whom left at the end of October 2024. Naturally, this was a difficult period for all involved, including the parents and families of those we support.

Despite some changes in leadership, Doucecroft School continued to operate successfully, with good outcomes for learners, and saw significant growth in the financial year.

As a result of the changes already implemented, the charity is now operating at a surplus and its finances are in a far stronger position, not relying on financing at any point in the year. Work has commenced on developing and implementing strategic plans for the charity which will build on this foundation, drive growth and deliver further benefits to the communities that we support.

Total income for the year ended 31 August 2025 grew to £13,983,301 (2024: £12,410,538):

- School Services Income increased to £7,324,943 (2024: £5,203,474) reflecting growth in learner numbers and the increased level of support needed by those learners.
- Adult Services income fell to £6,131,815 (2024: £6,706,370), with a reduction in our income - mainly from the closure of Whitstone House - partly offset by fee increases.
- Income from Charitable Services, including our Diagnostics and Community Connect Services and sundry income increased to £355,077 (2024: £347,019).
- Income from Fundraising and Donations decreased to £98,077 (2024: £153,675). Our Fundraising team has now been restructured to deliver growth in income in coming years and this is starting to deliver results.
- In addition, £73,389 of interest on bank deposits was received in the year (2024: Nil).

Despite the cost pressures on the charity, we recognise the need to continue to invest in our facilities and are undertaking major improvements in both the school and our residential properties.

The charity operated at a surplus of £2,506,427 in the year to 31 August 2025 (2024: Deficit of £160,610).

There was a net increase in cash at bank to £4,871,569 (2024: £1,850,424) due to the operational surplus and the timing of invoicing school fees - now before the start of the new term.

The Balance Sheet remains strong, with net assets of £9,442,554 (2024: £6,936,127) including tangible assets (mainly freehold land and buildings) of £7,704,970 (2024: £7,973,601). Our long term liability - a "bounce back" loan - is now only £30,819 (2024 - £36,170).

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

FINANCIAL REVIEW (CONTINUED)

Reserves policy

In accordance with the Charities Statement of Recommended Practice (SORP) the term "reserves" are that part of the Charity's income funds that are freely available.

This definition therefore excludes restricted funds and that part of unrestricted funds not readily available; specifically, income funds which could only be realised by disposing of fixed assets held for Charity's use or other amounts that have been designated by the trustees.

In terms of establishing a risk reserve, the work of the Charity can be divided between those activities for which fees are charged (School and Adult Services), at a level that cover revenue costs in full and those activities that rely, in whole or in part, by fundraising.

Although the School and Adult Services form the major part of the Charity's activities, the provision of those services are not without risk. As indicated under Risk Management, those risks are managed. The expenditure in respect of the non-fee paying part of the Charity's activities is funded principally by grants and donations with a growing proportion being met by new services. There is a risk in this area of expenditure exceeding income, but this is unlikely to be significant in relation to the overall activities of the Charity.

The trustees would normally expect to have at least two months expenditure, in cash reserves, in order to meet fluctuations in income, current liabilities and unplanned expenditure. This currently amounts to £1,991,000 (2024 - £2,108,000) and is exceeded by cash on hand, even after adjusting for school fees received in advance and VAT payable.

Reserves at 31 August 2025 were:

	2025 £'000's	2024 £'000's
Unrestricted Funds -		
General Fund	1,736	(1,044)
Fixed Asset Fund	7,115	7,379
Fixed Asset Revaluation Reserve	590	594
Restricted Funds -		
Adult Services	<u>2</u>	<u>7</u>
	<u>9,443</u>	<u>6,936</u>

The charity is now operating at a surplus, the cash position is good and cashflow well managed. There is no longer a need to rely on financing from bank loans.

Restricted Reserves reduced to £2,022 from £6,712. This relates to the historic receipt of restricted income. Restricted income received in the year and not spent in the year is now deferred and included in creditors rather than accounted for as income and taken to reserves. It is released to income as it is spent.

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

FINANCIAL REVIEW (CONTINUED)

Going concern

Based on scenario planning and internal forecasting, the trustees are satisfied that the Charity will have sufficient liquid funds available to meet its ongoing obligations as they fall due.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

Autism Anglia is a company limited by guarantee and is registered in England & Wales under No. 03407778 and as a charity in England & Wales under No. 1063717. In the event of the Company being wound up, the liability in respect of the guarantee is limited to ten pounds per member of the Company.

Any person is entitled to apply for membership of the Charity which must be in writing and accompanied by payment of the annual subscription. The application is subject to approval by the Board of Trustees. On the 31st August 2025 there were 89 members on the Register of the Company (which includes 6 honorary members) all of whom are entitled to vote.

The Board of Trustees

The Charity's address, its trustees and advisers are given on the Legal and Administrative Information on page 1.

All trustees give their time voluntarily and receive no benefits from the charity, but reimbursement of reasonable and necessary expenses is made available; details are provided in note 11 to the accounts. The Charity bears the cost of the usual Directors' and Officers' insurance for the Board and other committee members as authorised by the Articles of Association.

The members of the Charity in general meeting appoint the trustees and in accordance with (Article 32) one third of the trustees retire each year by rotation. The trustees retiring by rotation this year are Andrew Beevers and Stephen Pittuck.

Trustees who meet formally as a body bi-monthly are encouraged to attend all six meetings each year and the Annual General Meeting of Members.

The members elect the charitable trustees (the Board of Directors under Company Law) of up to twelve members (of whom not more than one half shall be non-parent members), who hold office for a term of three years but who may stand for re-election. The Board of Trustees may fill vacancies during the year by appointing trustees themselves, but any trustees so appointed shall remain in office only until the next Annual General Meeting when they shall be eligible for re-election. Otherwise, trustees shall be appointed at a general meeting of the Company.

The trustees also appoint the Chief Executive who is accountable to the trustees for the day-to-day management of the Charity, implementing strategic policy and plans approved by the trustees. They are salaried and not a trustee. They also nominate one from their number to be responsible for finance, one for health and safety and another for safeguarding. The details of the chief executive, senior management and those who have acted in a professional role are shown on the information page at the beginning of these accounts.

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Management of the charity

The Board of Trustees having approved the annual budget, which incorporates the agreed strategic plan, delegates the day-to-day management to the Chief Executive who is supported by the Senior Leadership team, including the Director of Finance, the Director of Adult Services, and the Head Teacher at Doucecroft School. The Chief Executive and the Director of Finance are responsible for ensuring the financial reporting to the Board of Trustees is timely and accurate.

The actual outcome is monitored by the Board at each of the bi-monthly meetings.

The list of trustees that acted in the year are:

J Barker (Retired June 2025)
A C E Beevers
N P Hodgetts
J B McElhinney ACA
H M McGuckin
S J Pittuck
C N Rowe

Induction and training of new trustees

All new trustees receive a comprehensive Trustees' Manual and pursue an induction program. Additionally, individual trustees may undertake specific training in a particular aspect of their Trusteeship. Training on Safeguarding as required by the relevant bodies, which includes Keeping Children Safe in Education along with Safeguarding of Adults. As part of their induction all Trustees are DBS checked before being allowed on site visits.

As the Charity cares for vulnerable children and adults, all Trustees complete Disclosure & Barring Service enhanced checks on being elected.

An audit of trustees' individual skills is regularly conducted. This process has ensured that the Board maintains an appropriate mix of experience and expertise. Current trustees cover a wide range of experiences, including commercial business, local government, education, accountancy, nursing, social services, financial management, and of course parents of individuals with autism.

Related parties

The Charity had one wholly owned subsidiary company at 31 August 2025 (2024: 1), the details of which are fully disclosed in note 24 to the Accounts.

AUTISM ANGLIA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Autism Anglia for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and 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 the 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;
- Observe the methods and principles in the Charity SORP;
- 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 financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

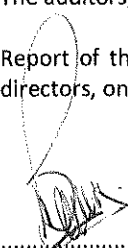
So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

So far as each trustee is aware, there is no relevant audit information (that is, information needed by the Company's auditors in connection with the preparation of their report) of which the company's auditors are unaware. Each trustee has taken all the steps (such as making enquiries of other trustees and the auditors and any steps required by the trustee's duty to exercise due care, skill and diligence) that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that the Company's auditors are aware of that information.

AUDITORS

The auditors, TC Group, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:


.....
A C E Beevers - Trustee

11th March 2026

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AUTISM ANGLIA

Opinion

We have audited the financial statements of Autism Anglia (the 'charitable company') for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 August 2025 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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
 - the Report of the Trustees has been prepared in accordance with applicable legal requirements.
-

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AUTISM ANGLIA

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 Report of the Trustees.

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 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.

Our 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 a Report of the Independent Auditors 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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

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

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations;

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
AUTISM ANGLIA**

- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006, the Charities Act 2011, UK GAAP including Charities SORP (FRS 102)) and the relevant tax compliance regulations in the UK;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the charitable company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

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 auditors' 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.

TC GROUP

Melinda Simpson (Senior Statutory Auditor)
for and on behalf of TC Group
Town Wall House
Balkerne Hill
Colchester
Essex
CO3 3AD

Date: 19.3.2026

AUTISM ANGLIA

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	40,987	23,588	64,575	55,613
Charitable activities					
School Services	6	7,324,943	-	7,324,943	5,203,474
Adult Services		6,131,815	-	6,131,815	6,706,370
Charitable Services		355,077	-	355,077	347,019
Other trading activities	4	33,502	-	33,502	98,062
Investment income	5	73,389	-	73,389	-
Total		13,959,713	23,588	13,983,301	12,410,538
EXPENDITURE ON					
Raising funds	7	148,430	7	148,437	120,663
Charitable activities					
School Services	8	4,753,064	7,784	4,760,848	4,442,013
Adult Services		6,223,035	15,797	6,238,832	7,531,576
Charitable Services		328,757	-	328,757	476,896
Total		11,453,286	23,588	11,476,874	12,571,148
NET INCOME/(EXPENDITURE)					
Transfers between funds	21	2,506,427	-	2,506,427	(160,610)
Other recognised gains/(losses)		4,690	(4,690)	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	(112,710)
Net movement in funds		2,511,117	(4,690)	2,506,427	(273,320)
RECONCILIATION OF FUNDS					
Total funds brought forward		6,929,415	6,712	6,936,127	7,209,447
TOTAL FUNDS CARRIED FORWARD		9,440,532	2,022	9,442,554	6,936,127

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

AUTISM ANGLIA

**BALANCE SHEET
31 AUGUST 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	14	7,704,970	-	7,704,970	7,973,601
CURRENT ASSETS					
Debtors	15	747,477	-	747,477	1,343,417
Cash at bank and in hand		<u>4,869,547</u>	<u>2,022</u>	<u>4,871,569</u>	<u>1,850,424</u>
		5,617,024	2,022	5,619,046	3,193,841
CREDITORS					
Amounts falling due within one year	16	<u>(3,856,085)</u>	-	<u>(3,856,085)</u>	<u>(4,164,737)</u>
NET CURRENT ASSETS		<u>1,760,939</u>	<u>2,022</u>	<u>1,762,961</u>	<u>(970,896)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		9,465,909	2,022	9,467,931	7,002,705
CREDITORS					
Amounts falling due after more than one year	17	<u>(25,377)</u>	-	<u>(25,377)</u>	<u>(66,578)</u>
NET ASSETS		<u>9,440,532</u>	<u>2,022</u>	<u>9,442,554</u>	<u>6,936,127</u>
FUNDS					
Unrestricted funds	21			9,440,532	6,929,415
Restricted funds				<u>2,022</u>	<u>6,712</u>
TOTAL FUNDS				<u>9,442,554</u>	<u>6,936,127</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
A C E Beevers - Trustee

The notes form part of these financial statements

AUTISM ANGLIA**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	3,031,757	1,741,176
Interest paid		<u>(19,003)</u>	<u>(27,807)</u>
Net cash provided by operating activities		<u>3,012,754</u>	<u>1,713,369</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(30,126)	(45,946)
Sale of tangible fixed assets		869	898
Interest received		<u>73,389</u>	<u>-</u>
Net cash provided by/(used in) investing activities		<u>44,132</u>	<u>(45,048)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(35,741)</u>	<u>(126,911)</u>
Net cash used in financing activities		<u>(35,741)</u>	<u>(126,911)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>1,850,424</u>	<u>309,014</u>
Cash and cash equivalents at the end of the reporting period		<u>4,871,569</u>	<u>1,850,424</u>

The notes form part of these financial statements

AUTISM ANGLIA

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	2,506,427	(160,610)
Adjustments for:		
Depreciation charges	155,797	156,299
Loss/(profit) on disposal of fixed assets	142,091	(310)
Interest received	(73,389)	-
Interest paid	19,003	27,807
Decrease in debtors	595,940	1,058,619
(Decrease)/increase in creditors	<u>(314,112)</u>	<u>659,371</u>
Net cash provided by operations	<u>3,031,757</u>	<u>1,741,176</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.24 £	Cash flow £	At 31.8.25 £
Net cash			
Cash at bank and in hand	<u>1,850,424</u>	<u>3,021,145</u>	<u>4,871,569</u>
	<u>1,850,424</u>	<u>3,021,145</u>	<u>4,871,569</u>
Debt			
Debts falling due within 1 year	(35,701)	30,259	(5,442)
Debts falling due after 1 year	<u>(30,859)</u>	<u>5,482</u>	<u>(25,377)</u>
	<u>(66,560)</u>	<u>35,741</u>	<u>(30,819)</u>
Total	<u>1,783,864</u>	<u>3,056,886</u>	<u>4,840,750</u>

The notes form part of these financial statements

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. CHARITY INFORMATION

Autism Anglia is a private company limited by guarantee incorporated in England and Wales. The registered office is 846 The Crescent, Colchester Business Park, Colchester, Essex, CO4 9YQ. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

As with most voluntary sector organisations the going concern basis used for preparing these financial statements is dependent upon obtaining continued funding to provide the necessary working capital for the general running of the charity. On this basis, the charity consider it appropriate to prepare the financial statements on the going concern basis. Please see further details in our reserves policy within the Trustee's Report.

The trustees recognise the current difficult economic climate. However, based on scenario planning and internal forecasting, and the ongoing support of its banking partners, consider that the Charity will have sufficient liquid funds available to meet its ongoing obligations as they fall due.

Improvements to cash flow and a return to operating at a surplus were primarily driven by:

- Continued growth in pupil numbers at Doucecroft School;
- Improvements to fees charged within the School and Adult Services;
- Addressing loss making services.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

2. ACCOUNTING POLICIES - continued

Critical accounting judgements and key sources of estimation uncertainty

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Valuation of Freehold Property

The trustees have determined that the estimates used during the independent property valuation to be appropriate.

The trustees have also determined that the school premises is not revalued as it is classified as a specialised asset.

The basis of the valuation was 'Market Value' of the freehold based on vacant possession of the individual properties

The valuer's opinion of 'Market Value' was primarily derived using analysis of comparable market transactions on an arm's length basis.

Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has legal entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in kind are recognised a open market value on the date of receipt.

Grant income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Where costs of charitable activities cannot be directly attributed to a charitable activity they are allocated proportionally between School Services, Adult Services and Charitable Services on the basis of income from those services.

2. ACCOUNTING POLICIES - continued

Expenditure (continued)

The costs of generating funds (fundraising) include the costs of generating voluntary income.

The costs of Charitable Activities comprise of all the resources applied by the Charity in undertaking its work to meet its charitable objects as opposed to the costs of raising funds and governance.

Governance costs represents expenditure incurred in the compliance with Statutory requirements.

Tangible fixed assets

Tangible fixed assets are initially measured at cost or valuation and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Individual items with a value of less than £1,000 are not capitalised and written off directly to the Statement of Financial Activity.

Depreciation is recognised so as to write off the cost or valuation of assets, less their residual values, on a systematic basis over their useful lives on the following bases:

Freehold land and buildings	1.0%-2.5% per annum
Leasehold land and buildings	at a rate commensurate with the period of the lease
Fixtures & Fittings	15% per annum
Motor vehicles	20% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial Instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

2. ACCOUNTING POLICIES - continued

Financial Instruments (continued)

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

Financial liabilities are de-recognised when the Charity's contractual obligations expire or are discharged or cancelled.

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

3. DONATIONS AND LEGACIES	2025	2024
	£	£
Donations	<u>64,575</u>	<u>55,613</u>

For year ended 31 August 2024, fundraising income of £98,062 has been reclassified from donations to fundraising events. Donations have therefore decreased from £153,675 to £55,613.

4. OTHER TRADING ACTIVITIES	2025	2024
	£	£
Fundraising events	<u>33,502</u>	<u>98,062</u>

For year ended 31 August 2024, fundraising income of £98,062 has been reclassified from donations to fundraising events.

5. INVESTMENT INCOME	2025	2024
	£	£
Deposit account interest	<u>73,389</u>	<u>-</u>

6. INCOME FROM CHARITABLE ACTIVITIES	2025	2024
	£	£
School services	7,324,943	5,203,474
Adult services	6,131,815	6,706,370
Charitable services	<u>355,077</u>	<u>347,019</u>
	<u>13,811,835</u>	<u>12,256,863</u>

7. RAISING FUNDS		
Raising donations and legacies	2025	2024
	£	£
Staff costs	117,688	91,431
Fundraising expenses	<u>30,749</u>	<u>29,232</u>
	<u>148,437</u>	<u>120,663</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

8. CHARITABLE ACTIVITIES COSTS

Charitable activities 2025 -

	Direct Costs £	Support costs (see note 9) £	Totals £
School Services	3,814,782	946,066	4,760,848
Adult Services	5,446,866	791,966	6,238,832
Charitable Services	<u>282,896</u>	<u>45,861</u>	<u>328,757</u>
	<u>9,544,544</u>	<u>1,783,893</u>	<u>11,328,437</u>

Charitable activities 2024 -

	Direct Costs £	Support costs (see note 9) £	Totals £
School Services	3,830,835	611,178	4,442,013
Adult Services	6,743,876	787,700	7,531,576
Charitable Services	<u>436,137</u>	<u>40,759</u>	<u>476,896</u>
	<u>11,010,848</u>	<u>1,439,637</u>	<u>12,450,485</u>

9. SUPPORT COSTS

Support costs 2025 -

	Management £	Finance £	Governance costs £	Totals £
School Services	922,216	10,078	13,772	946,066
Adult Services	772,002	8,436	11,528	791,966
Charitable Services	<u>44,704</u>	<u>489</u>	<u>668</u>	<u>45,861</u>
	<u>1,738,922</u>	<u>19,003</u>	<u>25,968</u>	<u>1,783,893</u>

Support costs 2024 -

	Management £	Finance £	Governance costs £	Totals £
School Services	578,812	11,805	20,561	611,178
Adult Services	745,986	15,215	26,499	787,700
Charitable Services	<u>38,601</u>	<u>787</u>	<u>1,371</u>	<u>40,759</u>
	<u>1,363,399</u>	<u>27,807</u>	<u>48,431</u>	<u>1,439,637</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

9. SUPPORT COSTS - continued

Material support costs, included in the above, are as follows:

	School Services	Adult Services	Charitable Services	2025 Total Activities	2024 Total Activities
	£	£	£	£	£
Staff costs	530,557	444,137	25,719	1,000,413	792,553
Other	415,509	347,829	20,142	783,480	647,084
	<u>946,066</u>	<u>791,966</u>	<u>45,861</u>	<u>1,783,893</u>	<u>1,439,637</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	155,797	156,301
(Deficit)/surplus on disposal of fixed assets	142,091	(310)
Auditor's remuneration - opening provision	(27,850)	(27,000)
Previous auditors remuneration	-	47,581
Auditors remuneration	23,400	-
Auditors remuneration - closing provision	<u>24,710</u>	<u>27,850</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the year ended 31 August 2025. In 2024 a special resolution was passed to make a payment of £4,250 to a trustee for their time covering the role of Chief Executive Officer.

Trustees' expenses

Trustees reimbursed travelling expenses of £543 were paid to two trustees during the year ended 31 August 2025. One trustee was reimbursed travelling expenses of £643 during the year ended 31 August 2024.

AUTISM ANGLIA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

12. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	7,536,009	7,911,419
Social security costs	756,558	663,825
Other pension costs	<u>207,685</u>	<u>205,606</u>
	<u>8,500,252</u>	<u>8,780,850</u>

The average monthly number of employees during the year was as follows:

	2025	2024
School Services	108	107
Adult Services	155	178
Charitable Services	9	14
Central Business Services	<u>27</u>	<u>21</u>
	<u>299</u>	<u>320</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	2	1
£70,001 - £80,000	1	1
£80,001 - £90,000	1	1
£90,001 - £100,000	<u>1</u>	<u>1</u>
	<u>5</u>	<u>3</u>

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025	2024
	£	£
	<u>565,963</u>	<u>426,610</u>

The increase in the remuneration of key management personnel for the year ended 31 August 2025 was due to the expansion of the Leadership Team.

Redundancy payments

Total redundancy payments for the year were as follows.

	2025	2024
	£	£
	<u>56,078</u>	<u>196,587</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	54,212	1,401	55,613
Charitable activities			
School Services	5,203,474	-	5,203,474
Adult Services	6,706,370	-	6,706,370
Charitable Services	347,019	-	347,019
Other trading activities	<u>42,534</u>	<u>55,528</u>	<u>98,062</u>
Total	<u>12,353,609</u>	<u>56,929</u>	<u>12,410,538</u>
EXPENDITURE ON			
Raising funds	120,663	-	120,663
Charitable activities			
School Services	4,442,013	-	4,442,013
Adult Services	7,474,647	56,929	7,531,576
Charitable Services	<u>476,896</u>	<u>-</u>	<u>476,896</u>
Total	<u>12,514,219</u>	<u>56,929</u>	<u>12,571,148</u>
NET INCOME/(EXPENDITURE)	(160,610)	-	(160,610)
Transfers between funds	11,857	(11,857)	-
Other recognised gains/(losses)			
Gains/(losses) on revaluation of fixed assets	<u>(112,710)</u>	<u>-</u>	<u>(112,710)</u>
Net movement in funds	(261,463)	(11,857)	(273,320)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>7,190,878</u>	<u>18,569</u>	<u>7,209,447</u>
TOTAL FUNDS CARRIED FORWARD	<u>6,929,415</u>	<u>6,712</u>	<u>6,936,127</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

14. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST OR VALUATION					
At 1 September 2024	10,243,145	77,937	438,706	289,010	11,048,798
Additions	-	-	12,826	17,299	30,125
Disposals	-	(30,212)	(252,828)	(25,653)	(308,693)
At 31 August 2025	<u>10,243,145</u>	<u>47,725</u>	<u>198,704</u>	<u>280,656</u>	<u>10,770,230</u>
DEPRECIATION					
At 1 September 2024	2,554,478	40,643	196,933	283,142	3,075,196
Charge for year	90,346	5,580	57,498	2,373	155,797
Eliminated on disposal	-	(16,640)	(128,376)	(20,717)	(165,733)
At 31 August 2025	<u>2,644,824</u>	<u>29,583</u>	<u>126,055</u>	<u>264,798</u>	<u>3,065,260</u>
NET BOOK VALUE					
At 31 August 2025	<u>7,598,321</u>	<u>18,142</u>	<u>72,649</u>	<u>15,858</u>	<u>7,704,970</u>
At 31 August 2024	<u>7,688,667</u>	<u>37,294</u>	<u>241,773</u>	<u>5,868</u>	<u>7,973,602</u>

Cost or valuation at 31 August 2025 is represented by:

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2019	311,107	-	-	-	311,107
Valuation in 2021	301,937	-	-	-	301,937
Cost	<u>9,630,101</u>	<u>47,725</u>	<u>198,704</u>	<u>280,656</u>	<u>10,157,186</u>
	<u>10,243,145</u>	<u>47,725</u>	<u>198,704</u>	<u>280,656</u>	<u>10,770,230</u>

The carrying value of land included in Land and Buildings comprises £1,215,000 (2024: £1,215,000).

Land and Buildings with a carrying value of £3,030,683 (2024: £3,049,795) were revalued on 31 August 2021 by Fenn Wright Chartered Surveyors, independent valuers not connected with the charitable company, on the basis of market value. The valuation was prepared in accordance with the requirements of the RICS Valuation - Global Standards, July 2017. It was determined that no valuation was required as at 31 August 2025.

Freehold land and buildings includes Doucecroft School at a carrying value of £4,567,638 (2024: £4,638,872) which has been classified as a specialist asset and is not subject to re-valuation.

AUTISM ANGLIA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

14. TANGIBLE FIXED ASSETS - continued

At 31 August 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £6,547,483 (2024: £6,633,197)

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	522,679	1,108,053
Other debtors	2,700	-
Prepayments and accrued income	<u>222,098</u>	<u>235,364</u>
	<u>747,477</u>	<u>1,343,417</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 18)	5,442	35,701
Trade creditors	306,820	427,396
Other taxes and social security	638,895	554,352
Other creditors	43,999	44,749
Client monies	1,210	25,558
Accruals	217,431	421,114
Deferred income	<u>2,642,288</u>	<u>2,655,867</u>
	<u>3,856,085</u>	<u>4,164,737</u>

Analysis of Deferred Income

The movement on deferred income during the year ended 31 August 2025 is as follows:

	Unrestricted	Restricted	Total
	£	£	£
At 1 September 2024	2,613,683	42,184	2,655,867
Additions during the year	2,599,137	24,555	2,623,692
Amounts released to income	<u>(2,613,683)</u>	<u>(23,588)</u>	<u>(2,637,271)</u>
At 31 August 2025	<u>2,599,137</u>	<u>43,151</u>	<u>2,642,288</u>

Unrestricted income has been deferred in respect of income received in advance for services provided after the Balance Sheet date.

Restricted income has been deferred in respect of income received but not expended by the Balance Sheet date.

AUTISM ANGLIA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 18)	25,377	30,859
Social security and other taxes	<u>-</u>	<u>35,719</u>
	<u>25,377</u>	<u>66,578</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,442</u>	<u>35,701</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>5,593</u>	<u>5,455</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>19,784</u>	<u>17,271</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 years by instalments	<u>-</u>	<u>8,133</u>

19. LEASING AGREEMENTS

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

	2025	2024
	£	£
Within one year	152,200	125,545
Between one and five years	347,566	271,783
In more than five years	<u>-</u>	<u>4,440</u>
	<u>499,766</u>	<u>401,768</u>

AUTISM ANGLIA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

20. SECURED DEBTS

The following secured debts are included within creditors:

	2025	2024
	£	£
Bank loans	<u>-</u>	<u>30,390</u>

There are fixed and floating charges over the Charity's freehold property and fixed and floating charges over undertakings and all property assets of the company created on 4 May 2000, 9 July 2004, 1 November 2004, 20 September 2005 and 16 October 2006 all held by The Royal Bank of Scotland Plc. The debts relating to these charges have all been repaid by 31 August 2025, however, the charges have not yet been satisfied.

21. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	Transfers between funds	At 31.8.25
	£	£	£	£
Unrestricted funds				
General fund	(1,044,185)	2,804,315	(24,567)	1,735,563
Fixed Assets Fund	7,379,078	(293,258)	29,257	7,115,077
Fixed Assets Revaluation Reserve	<u>594,522</u>	<u>(4,630)</u>	-	<u>589,892</u>
	6,929,415	2,506,427	4,690	9,440,532
Restricted funds				
Adult Services	6,712	-	(4,690)	2,022
	<u>6,936,127</u>	<u>2,506,427</u>	<u>-</u>	<u>9,442,554</u>
TOTAL FUNDS				

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,959,713	(11,155,398)	2,804,315
Fixed Assets Fund	-	(293,258)	(293,258)
Fixed Assets Revaluation Reserve	-	(4,630)	(4,630)
	<u>13,959,713</u>	<u>(11,453,286)</u>	<u>2,506,427</u>
Restricted funds			
School Services	7,791	(7,791)	-
Adult Services	15,797	(15,797)	-
	<u>23,588</u>	<u>(23,588)</u>	<u>-</u>
TOTAL FUNDS	<u>13,983,301</u>	<u>(11,476,874)</u>	<u>2,506,427</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	(1,006,373)	(4,621)	(33,191)	(1,044,185)
Fixed Assets Fund	4,758,402	(128,826)	2,749,502	7,379,078
Fixed Assets Revaluation Reserve	3,438,849	(139,873)	(2,704,454)	594,522
	7,190,878	(273,320)	11,857	6,929,415
Restricted funds				
Adult Services	18,569	-	(11,857)	6,712
	<u>7,209,447</u>	<u>(273,320)</u>	<u>-</u>	<u>6,936,127</u>

AUTISM ANGLIA**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025****21. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	12,353,609	(12,358,230)	-	(4,621)
Fixed Assets Fund	-	(151,359)	22,533	(128,826)
Fixed Assets Revaluation Reserve	-	(4,630)	(135,243)	(139,873)
	<u>12,353,609</u>	<u>(12,514,219)</u>	<u>(112,710)</u>	<u>(273,320)</u>
Restricted funds				
Adult Services	56,929	(56,929)	-	-
	<u>56,929</u>	<u>(56,929)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>12,410,538</u>	<u>(12,571,148)</u>	<u>(112,710)</u>	<u>(273,320)</u>

General Fund

The fund is unrestricted and represents part of the accumulated surpluses of the Charity and is available for the general purposes.

Fixed Asset Fund

The fund is unrestricted but designated and represents the cost less accumulated depreciation of the tangible fixed assets.

Fixed Asset Revaluation Reserve

The fund is unrestricted but designated and represents the value of freehold land and buildings revaluation surpluses less accumulated depreciation.

Adult Services

The fund is restricted and represents funds specifically received for the benefit for the adult services activity.

School Services

The fund is restricted and represents funds specifically received for the benefit for the school services activity.

AUTISM ANGLIA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

22. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined pension contribution scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

The charge to the statement of financial activity in respect of defined contributions schemes was £207,685 (2024: £205,606).

Contributions totalling £43,405 (2024: £44,240) were payable to the fund at the year end and included in creditors.

23. RELATED PARTY DISCLOSURES

Several trustees have close family members who received residential care services from the Charity during the year. These services were provided in line with the Charity's normal charitable activities with the fees paid for by local authorities in accordance with the Charity's standard terms.

24. SUBSIDIARIES

These financial statements are separate Charity financial statements for Autism Anglia.

Details of the Charity's subsidiary as at 31 August 2025 is as follows:

Name of undertaking	Country of incorporation	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Norfolk Autistic Society	England	Dormant	Limited by guarantee	100	-

The registered office of the above company is 59 North Hill, Colchester, Essex, CO1 1QF.

This subsidiary undertaking is dormant and held at £Nil carrying value.

This page does not form part of the statutory financial statements

AUTISM ANGLIA

England & Wales - Charity number 1063717

Accounts

REGISTERED COMPANY NUMBER: 03407778 (England and Wales)
REGISTERED CHARITY NUMBER: 1063717

Registrars Copy

AUTISM ANGLIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2024



AUTISM ANGLIA

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FOR THE YEAR ENDED 31 AUGUST 2024**

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AUTISM ANGLIA

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2024**

CHIEF EXECUTIVE OFFICER	J McQuiggan
TRUSTEES	J Barker A C E Beevers N P Hodgetts J B McElhinney H M McGuckin S J Pittuck C N Rowe D G Burrage (<i>Retired March 2024</i>) A Eley (<i>Retired July 2024</i>)
COMPANY SECRETARY	Ms H Swift
REGISTERED OFFICE	846 The Crescent Colchester Business Park Colchester Essex CO4 9YQ
REGISTERED COMPANY NUMBER	03407778 (England and Wales)
REGISTERED CHARITY NUMBER	1063717
SENIOR STATUTORY AUDITOR	Melinda Simpson
AUDITORS	TC Group Town Wall House Balkerne Hill Colchester Essex CO3 3AD
SOLICITORS	Birkett Long LLP 1 Amphora Place 1 Sheepen Road Colchester CO3 3WG
BANKERS	The Royal Bank of Scotland 45 Head Street Colchester CO1 1NW

AUTISM ANGLIA

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2024

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 August 2024. The report serves the purpose of a Trustees Report, Directors Report and a Strategic Report under company law. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2019).

OBJECTIVES AND ACTIVITIES

The charitable company is established for the public benefit for the education, treatment, welfare and care of people with autism whether or not these conditions are associated with other disabilities.

Vision:

To create an accepting society where autistic people are understood, able to access opportunities and fulfil their potential.

Objectives:

- Meeting the needs of autistic people and their families;
- Organisational improvement and financial sustainability;
- Quality Assurance and compliance;
- Evolvement of services;
- To be a rewarding and safe place to work.

Values:

We are more powerful when we empower each other.

- E:** Enhance the lives of autistic people;
- M:** Maximise opportunities;
- P:** Person centred;
- O:** Outcomes focused;
- W:** Working positively together;
- E:** Educate and inform;
- R:** Respect for all.

Significant activities

The activities undertaken in order to carry out the aims of Autism Anglia for the public benefit are as follows:

- To promote the support of children and adults with Autism Spectrum Conditions (ASC);
 - To supplement existing provision of the educational, health and social services in co-operation with local authorities, health authorities and voluntary organisations;
 - To provide facilities for education, integration, care, and guidance in a constructive environment and to set up educational, training and residential establishments for such purposes;
 - To provide help and guidance for parents and families of children and young people with ASC through advice and support programs;
 - To promote a greater knowledge and understanding of autism amongst the public and within the wider community;
 - The Fundraising team will make greater use of unrestricted donations by way of a series of events and campaigns to encourage unrestricted donations and sponsorship. There will also be a greater emphasis on searching for grants and trusts and will be focused on planned projects or funding. Regular giving will also be encouraged and developed, including lottery and Gift Aid;
 - The charity is committed to providing ongoing development for all staff including those within adult and educational services, as well as supporting apprenticeships across the organisation.
-

OBJECTIVES AND ACTIVITIES (CONTINUED)

Public benefit

These activities are considered to be for the public benefit and in running the Charity the Trustees have regard for the Charity Commission guidance on public benefit.

Employment Policies

The Charity operates within prescribed personnel and employment policies. The Charity develops procedures which are most appropriate to the circumstances within which it operates. Training, career development and promotion policies provide equal opportunities for all employees.

Employee Involvement

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

Employment of Disabled Persons

We ensure equal opportunities and fair treatment in the hiring, retention, and advancement processes towards all employees and applicants. Where employees have become disabled in the service of the Charity, every effort is made to rehabilitate them in their former occupation or in some suitable alternative.

Pay Policy for Senior Staff

The pay of senior staff is reviewed by the Finance Committee and reflects market conditions for the Third Sector and the prevailing financial climate.

Health and Safety

The Charity has issued a policy statement on its commitment to a safe working environment for all employees and service users and has a Health & Safety Officer in its employment.

Volunteer Contributions

The Charity has a small, but growing number of general volunteers who support and promote the Charity with the fundraising events and promotional activities that are held each year.

AUTISM ANGLIA

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT AND STRATEGIC REPORT) - continued FOR THE YEAR ENDED 31 AUGUST 2024

STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE

School Services

Over the course of the academic year, pupil numbers rose from 64 to 83. The numbers are due to increase to 88 at the start of September 2024. The majority of the learners receive a targeted level of service, however, there has been an increase in the number of specialist learners, with Suffolk County Council primarily referring learners with more complex communication and sensory needs.

School facilities continue to be reviewed in the light of demands from the Local Authorities with the aim of maintaining the high levels of service, ensuring highly trained staff, that have been built up over the years. There has been significant investment during the year and more is planned, ensuring that the site is maintained at a high standard.

There are potential developments being explored, such as a new car park and development of the existing spaces to ensure that they continue to be fit for purpose. These improvements will support the growing number of pupils and the curriculum offered.

Adult Services

It was a productive year across Adult Services, with significant developments in leadership, facility improvements, and compliance:

Leadership Transitions - There have been a number of changes to senior management roles, ensuring that a strong management team is in place, addressing the efficiency of the organisation and reflecting the closure of Whitstone House in Norfolk.

Service Updates and Resident Transitions - Whitstone House closed on 31 October 2024 and has completed transitions for all individuals previously supported there. The team has been exceptional during this time, receiving positive feedback from receiving providers on the professionalism and support shown. We continue to support 3 residents at Avitus Way, where the landlord has served notice, and are working with stakeholders to explore sustainable housing solutions.

Facility and Environment Improvements - Our facilities have seen key updates, including new flooring and bathrooms at John Jones House and a refurbished top-floor bathroom at Old Rectory. The Facilities team have been instrumental in prioritising further updates at Peldon, focusing on areas that will maintain a welcoming, well-maintained environment for residents, families, and staff.

Compliance and Monthly Review Meetings - Our updated compliance reporting system is now in place, with monthly review meetings underway. These meetings are proving effective, allowing us to regularly review data, track progress, and set actionable goals. This approach supports our commitment to continuous improvement and accountability across our services.

Therapy Team and Transition Support - *The Therapy Team continues to lead MDT meetings, which enhances the quality of life by supporting person-centered approaches. The team has also played a vital role in recent resident transitions, ensuring smooth, person-centred planning.*

AUTISM ANGLIA

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT AND STRATEGIC REPORT) - continued FOR THE YEAR ENDED 31 AUGUST 2024

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Fundraising activities

Fundraising remained challenging - income rose slightly to £153,675 (2023: £134,737).

In August we welcomed a new Director of Income Generation & Marketing. This was a new role for the charity to support the strategic development of fundraising, marketing and communications.

A review of previous activity and performance was completed, and a new strategy has been developed based around three core pillars -

- 1). Building the foundations for success;
- 2). Building on and diversifying income;
- 3). Growing impact and awareness.

Central to future success is establishing core infrastructure and new ways of working, starting with a new accessible website and a modern CRM system to enable automation and drive efficiencies. Team resource will be increased, and additional fundraising and marketing roles will be recruited in early 24/25. The expansion of the team will enable new income streams to be developed whilst building on existing positive community relationships.

Whilst the external fundraising environment remains challenging, our new strategy and approach will enable us to capitalise on opportunities and income streams that have not been explored historically.

Note: The Charity does not use external fundraisers. All fundraising activities are carried out by the Charity's own fundraising team ensuring that their actions do not:

- i). Intrude unreasonably on a person's privacy;
- ii). Persistently make approaches to solicit or otherwise procure money or other property for the charity;
- iii). Place undue pressure on a person to give money or property.

The Charity received no complaints during the year about its fundraising activities. The Charity subscribes to the Fundraising Code of Conduct.

Debt

During 2021 and 2022, the Charity built up a large debt to HMRC for PAYE and National Insurance, due in the first instance, to lack of attention during Covid to payment deadlines and latterly due to the cash flow requirements of running the charity.

With the appointment of our new CEO and Director of Finance, there has been an emphasis on the cash position, increasing fee rates and income streams and reducing costs of the charity. This has led to us reaching a Time to Pay agreement with HMRC which will see the outstanding debt cleared by the payment of 24 monthly instalments of £35,000 which will end in September 2025. Significant work has been done to successfully achieve a major reduction in aged debtors and is continuing.

Work has continued to improve the management of funds for people we support and client bank accounts and liabilities balance, with regular statements now being issued and discussions and settlements with appointees of all material balances due to and from clients.

AUTISM ANGLIA

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT AND STRATEGIC REPORT) - continued FOR THE YEAR ENDED 31 AUGUST 2024

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Principal risks and uncertainties

The trustees maintain a risk register, which is reviewed by the senior management team and the trustees to ensure that the charity understands the potential risks. This is achieved by:

- Maintaining the risk register and reviewing at Board level;
- Ensuring the correct level of insurance is in place for all functions, including fundraising events;
- Establishing internal systems to provide efficient ways of working in line with the ongoing development of our financial processes.

The significant areas that pose major risk are as follows:

- Insufficient skilled staff;
- Reputational damage;
- Decrease in voluntary income;
- Rising costs and challenges for local authority budgets;
- Loss of contracts.

To minimise the above risks, actions have been taken that will reduce the scoring of risks and the significant impact they could have on the charity.

FINANCIAL REVIEW

Having faced significant financial challenges in recent years, the new leadership team commenced a major improvement programme in the year to 31 August 2024, to stabilise and then grow the charity. This is wide ranging, including changes to organisational structures, operating efficiencies, growth in key areas, appropriate reward for staff, addressing and improving fee levels and reducing the reliance on agency staff. The operating environment remains challenging given wage rises and general inflation, and pressure on our local authority clients' budgets.

As part of the change programme, a difficult decision was taken in May 2024 to close the Whitstone House service in Norfolk, which was not financially viable with the fee levels and increases offered by local authorities. We worked with local authorities and the CQC to ensure a smooth transition for the residents, the last of whom left at the end of October 2024. Naturally, this was a difficult period for all involved, including the parents and families of those we support.

Despite some changes in leadership, Doucecroft School continued to operate successfully, with good outcomes for pupils, and saw significant growth in the financial year.

As a result of the changes already implemented, the charity is now operating at a surplus and its finances are in a far stronger position, not relying on financing at any point in the year. Work has commenced on planning and implementing strategic plans for the charity which will build on this foundation, drive growth and deliver further benefits to the communities that we support.

Total income for the year ended 31 August 2024 grew to £12,410,538 (2023: £11,478,225):

- School Services income increased to £5,203,474 (2023: £4,549,276) reflecting growth in pupil numbers and the increased level of support needed by those pupils;
 - Adult Services income increased to £6,706,370 (2023: £6,348,093), with fee increases impacting from April 2024, offset by a reduction in our income from day centres in Norfolk, following the closure of Lambert House;
-

AUTISM ANGLIA

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT AND STRATEGIC REPORT) - continued FOR THE YEAR ENDED 31 AUGUST 2024

FINANCIAL REVIEW (CONTINUED)

- Income from Charitable Services and sundry income fell to £347,019 (2023: £446,419) primarily due to the cessation of services provided by the charity that were not financially viable, offset by growth in our Diagnostics service and our new Community Connect provision;
- Income from fundraising increased to £153,675 (2023: £134,737). Our Fundraising team has now been re-structured to deliver significant growth in income in coming years.

Costs remained challenging in the year. National Minimum Wage was increased by 9.8% in April 2024, in addition to the previous year's 9.7% increase. Teachers' salary scales increased by 6.5% from September 2023. All staff not impacted by regulatory pay increases also received reasonable pay increases, with some salaries having not changed for many years. Other inflationary pressures eased from previous years but still had a significant impact on our cost base. Overall costs increased to £12,571,148 (2023: £12,341,860). Actions continue to be taken to improve processes and reduce operating costs where appropriate.

Despite the cost pressures on the charity, we recognise the need to invest in our facilities and are undertaking significant improvements in both the school and our residential properties.

The charity operated at a deficit of £160,610 in the year to 31 August 24 (2023: £863,635). However, with the changes outlined in this report, our financial position has changed and a material surplus is forecast for the year to 31 August 2025.

There was a net increase in cash at bank to £1,850,424 (2023: £309,014) mainly due to the timing of invoicing school fees - now before the start of the new term, but also the current operating position and a reduction in overdue debts.

The Balance Sheet remains strong, with net assets of £6,936,127 (2023: £7,209,447) including tangible assets (mainly freehold land and buildings) of £7,973,601 (2023: £8,197,251). Our long term liabilities - mortgages on freehold properties and bank loans - are now only £30,859.

Reserves policy

In accordance with the Charities Statement of Recommended Practice (SORP) the term "reserves" are that part of the Charity's income funds that are freely available.

This definition therefore excludes restricted funds and that part of unrestricted funds not readily available; specifically, income funds which could only be realised by disposing of fixed assets held for Charity's use or other amounts that have been designated by the trustees.

In terms of establishing a risk reserve, the work of the Charity can be divided between those activities for which fees are charged (School and Adult Services), at a level that cover revenue costs in full and those activities that rely, in whole or in part, by fundraising.

Although the School and Adult Services form the major part of the Charity's activities, the provision of those services are not without risk. As indicated under Risk Management, those risks are managed. The expenditure in respect of the non-fee paying part of the Charity's activities is funded principally by grants and donations with a growing proportion being met by new services. There is a risk in this area of expenditure exceeding income, but this is unlikely to be significant in relation to the overall activities of the Charity.

The trustees would normally expect to have at least two months expenditure, which currently amounts to £2,108,000, in cash reserves, in order to meet fluctuations in income, current liabilities and unplanned expenditure.

AUTISM ANGLIA

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT AND STRATEGIC REPORT) - continued FOR THE YEAR ENDED 31 AUGUST 2024

FINANCIAL REVIEW (CONTINUED)

At the Balance Sheet date the trustees were aware that although the cash reserves were below this figure the cash flow for the forthcoming year would meet expenditure requirements.

	2024 £'000's	2023 £'000's
Unrestricted funds	(1,044)	(1,006)
Restricted funds	7	18
Designated funds	<u>7,973</u>	<u>8,197</u>
Total retained funds	<u><u>6,936</u></u>	<u><u>7,209</u></u>

The charity is now operating at a surplus, the cash position is good and cashflow well managed. There is no longer a need to rely on financing from bank loans.

Restricted Reserves reduced to £6,712 from £18,569. This relates to the historic receipt of restricted income. Restricted income received in the year and not spent in the year is now deferred and included in creditors rather than accounted for as income and taken to reserves. It is released to income as it is spent.

Going concern

The trustees recognise the current difficult economic climate. However, based on scenario planning and internal forecasting, are satisfied that the Charity will have sufficient liquid funds available to meet its ongoing obligations as they fall due.

Future plans

The Trustees have approved the Mission Statement and Strategic Plan for the Charity which sets out the aims and purposes of Autism Anglia. Subsequent to this and as a result of changes in both the economy and Leadership Team, the Strategic Plan is currently being reviewed.

Our Mission Statement is "Working together to put the needs of autistic people at the centre of everything we do". This mission statement is paramount in strategic decision making, and when evaluating the Charity's Strategic Plan.

The Strategic Plan sets out five key objectives encompassing the working of the Charity:

1. Meeting the needs of autistic people and their families;
2. Transformation and financial sustainability;
3. Ensuring our specialist services are delivered to the highest possible standard;
4. Developing new and innovative approaches;
5. To be a rewarding and safe place to work.

AUTISM ANGLIA

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT AND STRATEGIC REPORT) - continued FOR THE YEAR ENDED 31 AUGUST 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

Autism Anglia is a company limited by guarantee and is registered in England & Wales under No. 03407778 and as a charity in England & Wales under No. 1063717. In the event of the Company being wound up, the liability in respect of the guarantee is limited to ten pounds per member of the Company.

Any person is entitled to apply for membership of the Charity which must be in writing and accompanied by payment of the annual subscription. The application is subject to approval by the Board of Trustees. On the 31st August 2024 there were 104 which includes 10 honorary members on the Register of the Company, all of whom are entitled to vote.

The Board of Trustees

The Charity's address, its trustees and advisers are given on the Legal and Administrative Information on page 1.

All trustees give their time voluntarily and receive no benefits from the charity, but reimbursement of reasonable and necessary expenses is made available; details are provided in note 9 to the accounts. The Charity bears the cost of the usual Directors' and Officers' insurance for the Board and other committee members as authorised by the Articles of Association.

The members of the Charity in general meeting appoint the trustees and in accordance with (Article 32) one third of the trustees retire each year by rotation. The trustees retiring by rotation this year are Andrew Beevers and Stephen Pittuck.

Trustees who meet formally as a body bi-monthly are encouraged to attend all six meetings each year and the Annual General Meeting of Members.

The members elect the charitable trustees (the Board of Directors under Company Law) of up to twelve members (of whom not more than one half shall be non-parent members), who hold office for a term of three years but who may stand for re-election. The Board of Trustees may fill vacancies during the year by appointing trustees themselves, but any trustees so appointed shall remain in office only until the next Annual General Meeting when they shall be eligible for re-election. Otherwise, trustees shall be appointed at a general meeting of the Company.

The trustees also appoint the Chief Executive who is accountable to the trustees for the day-to-day management of the Charity, implementing strategic policy and plans approved by the trustees. They are salaried and not a trustee. They also nominate one from their number to be responsible for finance, one for health and safety and another for safeguarding. The details of the chief executive, senior management and those who have acted in a professional role are shown on the information page at the beginning of these accounts.

AUTISM ANGLIA

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT AND STRATEGIC REPORT) - continued FOR THE YEAR ENDED 31 AUGUST 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Management of the charity

The Board of Trustees having approved the annual budget, which incorporates the agreed strategic plan, delegates the day-to-day management to the Chief Executive who is supported by the Senior Management team, including the Director of Finance, the Director of Adult Services, and the Head Teacher at Doucecroft School. The Chief Executive and the Director of Finance are responsible for ensuring the financial reporting to the Board of Trustees is timely and accurate.

The actual outcome is monitored by the Board at each of the bi-monthly meetings.

The list of trustees that acted in the year are:

J Barker
A C E Beevers
N P Hodgetts
J B McElhinney ACA
H M McGuckin
S J Pittuck
C N Rowe
D G Burrage (*Retired March 2024*)
A Eley (*Retired July 2024*)

Induction and training of new trustees

All new trustees receive a comprehensive Trustees' Manual and pursue an induction program. Additionally, individual trustees may undertake specific training in a particular aspect of their Trusteeship. Training on Safeguarding as required by the relevant bodies, which includes Keeping Children Safe in Education along with Safeguarding of Adults. As part of their induction all Trustees are DBS checked before being allowed on site visits.

As the Charity cares for vulnerable children and adults, all Trustees and School Governors submit to Disclosure & Barring Service enhanced checks on being elected.

An audit of trustees' individual skills is regularly conducted. This process has ensured that the Board maintains an appropriate mix of experience and expertise. Current trustees cover a wide range of experiences, including commercial business, local government, education, accountancy, nursing, social services, financial management, and of course parents of individuals with autism.

Related parties

The Charity had one wholly owned subsidiary company at 31 August 2024 (2023: 9), the details of which are fully disclosed in note 22 to the Accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Risk management

The Board of Trustees fully recognises its responsibility for the management of risk, and there is a subcommittee of the Board of Trustees charged with identifying, assessing and minimising the major risks (based on likelihood of occurrence and potential impact) to which the Charity is exposed. At the time of writing, the date for the subcommittee to revisit the Risk Register is being finalised and will become a standing item on the Board's agenda, and then also for the senior managers to ensure it is under constant review.

The Board of Trustees as a body has undertaken a review of the Risk Register and is able to confirm that the major risks to which the Charity is exposed are properly identified, reviewed and evaluated, and that appropriate systems have been established and maintained in order to mitigate and manage those risks.

The Board considers that the major risks facing the Charity are:

- Maintaining and growing voluntary income;
- Continuing to ensure that government bodies pay appropriate fees for contracted services;
- Keeping vacancies in its Schools and Adult Services to a manageable level;
- Ensuring that the Charity does nothing that could damage its reputation.

AUTISM ANGLIA

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

The trustees (who are also the directors of Autism Anglia for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and 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 the 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;
- observe the methods and principles in the Charity SORP;
- 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

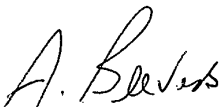
So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

So far as each trustee is aware, there is no relevant audit information (that is, information needed by the Company's auditors in connection with the preparation of their report) of which the company's auditors are unaware. Each trustee has taken all the steps (such as making enquiries of other trustees and the auditors and any steps required by the trustee's duty to exercise due care, skill and diligence) that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that the Company's auditors are aware of that information.

AUDITORS

The auditors, TC Group, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 7.5.2024..... and signed on the board's behalf by:



.....
A C E Beevers - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AUTISM ANGLIA

Opinion

We have audited the financial statements of Autism Anglia (the 'Charity') for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet, the cash flow statement 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 31 August 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 Auditors' 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
AUTISM ANGLIA**

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 Report of the Trustees.

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, 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AUTISM ANGLIA

Our 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 a Report of the Independent Auditors 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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

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

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations;
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006, the Charities Act 2011, UK GAAP including Charities SORP (FRS 102)) and the relevant tax compliance regulations in the UK;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the charitable company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
AUTISM ANGLIA**

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

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 auditors' 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.

TC Group

Melinda Simpson (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditors
Town Wall House
Balkerne Hill
Colchester
Essex
CO3 3AD

Date: 7.5.2025

AUTISM ANGLIA

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	96,746	56,929	153,675	134,737
Charitable activities					
School Services	4	5,203,474	-	5,203,474	4,549,276
Adult Services		6,706,370	-	6,706,370	6,348,093
Charitable Services		347,019	-	347,019	446,119
Total		12,353,609	56,929	12,410,538	11,478,225
EXPENDITURE ON					
Raising funds	5	120,663	-	120,663	126,375
Charitable activities					
School Services	6	4,442,013	-	4,442,013	3,638,054
Adult Services		7,474,647	56,929	7,531,576	6,714,957
Charitable Services		476,896	-	476,896	1,862,474
Total		12,514,219	56,929	12,571,148	12,341,860
NET INCOME/(EXPENDITURE)					
Transfers between funds	19	(160,610)	-	(160,610)	(863,635)
Other recognised gains/(losses)		11,857	(11,857)	-	-
Gains/(losses) on revaluation of fixed assets		(112,710)	-	(112,710)	-
Net movement in funds		(261,463)	(11,857)	(273,320)	(863,635)
RECONCILIATION OF FUNDS					
Total funds brought forward		7,190,878	18,569	7,209,447	8,073,082
TOTAL FUNDS CARRIED FORWARD		6,929,415	6,712	6,936,127	7,209,447

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.


The notes form part of these financial statements

AUTISM ANGLIA

BALANCE SHEET (REGISTERED NUMBER: 03407778)
31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	7,973,601	-	7,973,601	8,197,251
CURRENT ASSETS					
Debtors	13	1,343,417	-	1,343,417	2,402,038
Cash at bank and in hand		1,843,712	6,712	1,850,424	309,014
		3,187,129	6,712	3,193,841	2,711,052
CREDITORS					
Amounts falling due within one year	14	(4,164,737)	-	(4,164,737)	(3,181,505)
NET CURRENT ASSETS		(977,608)	6,712	(970,896)	(470,453)
TOTAL ASSETS LESS CURRENT LIABILITIES		6,995,993	6,712	7,002,705	7,226,798
CREDITORS					
Amounts falling due after more than one year	15	(66,578)	-	(66,578)	(517,351)
NET ASSETS		6,929,415	6,712	6,936,127	7,209,447
FUNDS					
Unrestricted funds	19			6,929,415	7,190,878
Restricted funds				6,712	18,569
TOTAL FUNDS				6,936,127	7,209,447

The financial statements were approved by the Board of Trustees and authorised for issue on 15.08.2024 and were signed on its behalf by:


A C E Beevers - Trustee

The notes form part of these financial statements

AUTISM ANGLIA

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	1,741,176	657,933
Interest paid		<u>(27,807)</u>	<u>(42,430)</u>
Net cash provided by operating activities		<u>1,713,369</u>	<u>615,503</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(45,946)	(97,461)
Sale of tangible fixed assets		<u>898</u>	<u>-</u>
Net cash used in investing activities		<u>(45,048)</u>	<u>(97,461)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(126,911)</u>	<u>(145,252)</u>
Net cash used in financing activities		<u>(126,911)</u>	<u>(145,252)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>309,014</u>	<u>(63,776)</u>
Cash and cash equivalents at the end of the reporting period		<u>1,850,424</u>	<u>309,014</u>

The notes form part of these financial statements

AUTISM ANGLIA

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES	2024	2023	
	£	£	
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(160,610)	(863,635)	
Adjustments for:			
Depreciation charges	156,299	148,413	
(Profit)/loss on disposal of fixed assets	(310)	70,085	
Interest paid	27,807	42,430	
Decrease/(increase) in debtors	1,058,619	(349,319)	
Increase in creditors	<u>659,371</u>	<u>1,609,959</u>	
Net cash provided by operations	<u>1,741,176</u>	<u>657,933</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.9.23	Cash flow	At 31.8.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>309,014</u>	<u>1,541,410</u>	<u>1,850,424</u>
	<u>309,014</u>	<u>1,541,410</u>	<u>1,850,424</u>
Debt			
Debts falling due within 1 year	(132,070)	96,369	(35,701)
Debts falling due after 1 year	<u>(61,401)</u>	<u>30,542</u>	<u>(30,859)</u>
	<u>(193,471)</u>	<u>126,911</u>	<u>(66,560)</u>
Total	<u>115,543</u>	<u>1,668,321</u>	<u>1,783,864</u>

The notes form part of these financial statements

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. CHARITY INFORMATION

Autism Anglia is a private company limited by guarantee incorporated in England and Wales. The registered office is 846 The Crescent, Colchester Business Park, Colchester, Essex, CO4 9YQ. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

As with most voluntary sector organisations the going concern basis used for preparing these financial statements is dependent upon obtaining continued funding to provide the necessary working capital for the general running of the charity. On this basis, the charity consider it appropriate to prepare the financial statements on the going concern basis. Please see further details in our reserves policy within the Trustee's Report.

The trustees recognise the current difficult economic climate. However, based on scenario planning and internal forecasting, and the ongoing support of its banking partners, consider that the Charity will have sufficient liquid funds available to meet its ongoing obligations as they fall due.

Improvements to cash flow and a return to operating at a surplus within the next financial year will primarily be driven by:

- Continued growth in pupil numbers at Doucecroft School;
- Improvements to fees charged within the School and Adult Services;
- Addressing loss making services.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

2. ACCOUNTING POLICIES - continued

Critical accounting judgements and key sources of estimation uncertainty (continued)

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Valuation of Freehold Property

The trustees have determined that the estimates used during the independent property valuation to be appropriate. The trustees have also determined that the school premises is not depreciated as it is classified as a specialised asset.

The basis of the valuation was 'Market Value' of the freehold based on vacant possession of the individual properties

The valuer's opinion of 'Market Value' was primarily derived using analysis of comparable market transactions on an arm's length basis.

Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has legal entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in kind are recognised at open market value on the date of receipt.

Grant income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Where costs of charitable activities cannot be directly attributed to a charitable activity they are allocated proportionally between School Services, Adult Services and Charitable Services on the basis of income from those services.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

2. ACCOUNTING POLICIES - continued

Expenditure (continued)

The costs of generating funds (fundraising) include the costs of generating voluntary income.

The costs of Charitable Activities comprise of all the resources applied by the Charity in undertaking its work to meet its charitable objects as opposed to the costs of raising funds and governance.

Governance costs represents expenditure incurred in the compliance with Statutory requirements.

Tangible fixed assets

Tangible fixed assets are initially measured at cost or valuation and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Items with a value of less than £1,000 are not capitalised and written off directly to the Statement of Financial Activity.

Depreciation is recognised so as to write off the cost or valuation of assets, less their residual values, on a systematic basis over their useful lives on the following bases:

Freehold land and buildings	1.0%-2.5% per annum
Leasehold land and buildings	at a rate commensurate with the period of the lease
Fixtures & Fittings	15% per annum
Motor vehicles	20% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial Instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

2. ACCOUNTING POLICIES - continued

Financial Instrument (continued)

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

Financial liabilities are de-recognised when the Charity's contractual obligations expire or are discharged or cancelled.

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>153,675</u>	<u>134,737</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
School Services	5,203,474	4,549,276
Adult Services	6,706,370	6,348,093
Charitable Services	<u>347,019</u>	<u>446,119</u>
	<u>12,256,863</u>	<u>11,343,488</u>

5. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Staff costs	91,431	102,350
Fundraising expenses	<u>29,232</u>	<u>24,025</u>
	<u>120,663</u>	<u>126,375</u>

6. CHARITABLE ACTIVITIES COSTS

Charitable activities 2024 -

	Direct Costs £	Support costs (see note 7) £	Totals £
School Services	3,830,835	611,178	4,442,013
Adult Services	6,743,876	787,700	7,531,576
Charitable Services	<u>436,137</u>	<u>40,759</u>	<u>476,896</u>
	<u>11,010,848</u>	<u>1,439,637</u>	<u>12,450,485</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

6. CHARITABLE ACTIVITIES COSTS - continued

Charitable activities 2023 -

	Direct Costs £	Support costs (see note 7) £	Totals £
School Services	2,997,276	640,778	3,638,054
Adult Services	5,817,867	897,090	6,714,957
Charitable Services	<u>1,798,396</u>	<u>64,078</u>	<u>1,862,474</u>
	<u>10,613,539</u>	<u>1,601,946</u>	<u>12,215,485</u>

Of the above costs £56,929 (2023: £149,841) were attributable to restricted funds, £12,393,556 (2023: £12,065,644) were attributable to unrestricted funds.

7. SUPPORT COSTS

Support costs 2024 -

	Central Business Services £	Finance £	Governance costs £	Totals £
School Services	578,812	11,805	20,561	611,178
Adult Services	745,986	15,215	26,499	787,700
Charitable Services	<u>38,601</u>	<u>787</u>	<u>1,371</u>	<u>40,759</u>
	<u>1,363,399</u>	<u>27,807</u>	<u>48,431</u>	<u>1,439,637</u>

Support costs 2023 -

	Central Business Services £	Finance £	Governance costs £	Totals £
School Services	609,646	16,972	14,160	640,778
Adult Services	853,505	23,761	19,824	897,090
Charitable Services	<u>60,965</u>	<u>1,697</u>	<u>1,416</u>	<u>64,078</u>
	<u>1,524,116</u>	<u>42,430</u>	<u>35,400</u>	<u>1,601,946</u>

For year ended 31 August 2023, support costs have been reclassified from direct costs to reflect the overheads attributable to each charitable activity.

AUTISM ANGLIA**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024****7. SUPPORT COSTS - continued**

Material support costs, included in the above, are as follows:

	School Services £	Adult Services £	Charitable Services £	2024 Total Activities £	2023 Total Activities £
Staff costs	336,467	433,647	22,439	792,553	805,888
Other	<u>274,711</u>	<u>354,053</u>	<u>18,320</u>	<u>647,084</u>	<u>796,058</u>
	<u>611,178</u>	<u>787,700</u>	<u>40,759</u>	<u>1,439,637</u>	<u>1,601,946</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	156,301	148,412
Surplus/(deficit) on disposal of fixed assets	(310)	70,085
Previous auditors' remuneration - opening provision	(27,000)	-
Previous auditors' remuneration	47,581	35,400
Current auditors' remuneration - closing provision	<u>27,850</u>	<u>-</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

During the year, a special resolution was passed to make a payment of £4,250 on the 20th November 2024, to a trustee for their time covering the role of Chief Executive Officer for the year ended 31 August 2024. There was no trustees' remuneration or other benefits for the year ended 31 August 2023.

Trustees' expenses

Trustees reimbursed travelling expenses of £643 were paid to one trustee during the year ended 31 August 2024. One trustee was reimbursed travelling expenses of £1,517 during the year ended 31 August 2023.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	7,911,419	7,011,380
Social security costs	663,825	651,379
Other pension costs	<u>205,606</u>	<u>191,098</u>
	<u>8,780,850</u>	<u>7,853,857</u>

The average monthly number of employees during the year was as follows:

	2024	2023
School Services	107	96
Adult Services	178	186
Charitable Services	14	14
Central Business Services	<u>21</u>	<u>30</u>
	<u>320</u>	<u>326</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	1	-
£70,001 - £80,000	1	3
£80,001 - £90,000	<u>1</u>	<u>-</u>
	<u>3</u>	<u>3</u>

Remuneration of key management personnel

The remuneration of key management personnel is as follows -

	2024	2023
	£	£
	<u>426,610</u>	<u>393,329</u>

Redundancy payments

Total redundancy payments for the year were as follows -

	2024	2023
	£	£
	<u>196,587</u>	<u>-</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	134,737	-	134,737
Charitable activities			
School Services	4,500,262	49,014	4,549,276
Adult Services	6,208,366	139,727	6,348,093
Charitable Services	446,119	-	446,119
Total	11,289,484	188,741	11,478,225
EXPENDITURE ON			
Raising funds	126,375	-	126,375
Charitable activities			
School Services	3,600,357	37,697	3,638,054
Adult Services	6,602,813	112,144	6,714,957
Charitable Services	1,862,474	-	1,862,474
Total	12,192,019	149,841	12,341,860
NET INCOME/(EXPENDITURE)			
Transfers between funds	(902,535)	38,900	(863,635)
	32,929	(32,929)	-
Net movement in funds	(869,606)	5,971	(863,635)
RECONCILIATION OF FUNDS			
Total funds brought forward	8,060,484	12,598	8,073,082
TOTAL FUNDS CARRIED FORWARD	7,190,878	18,569	7,209,447

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST OR VALUATION					
At 1 September 2023	10,846,207	77,937	396,170	325,454	11,645,768
Additions	-	-	45,946	-	45,946
Disposals	-	-	(3,410)	(36,444)	(39,854)
Revaluations	(603,062)	-	-	-	(603,062)
At 31 August 2024	<u>10,243,145</u>	<u>77,937</u>	<u>438,706</u>	<u>289,010</u>	<u>11,048,798</u>
DEPRECIATION					
At 1 September 2023	2,954,487	33,803	142,139	318,088	3,448,517
Charge for year	90,345	6,840	57,617	1,499	156,301
Eliminated on disposal	-	-	(2,823)	(36,445)	(39,268)
Revaluation adjustments	(490,353)	-	-	-	(490,353)
At 31 August 2024	<u>2,554,479</u>	<u>40,643</u>	<u>196,933</u>	<u>283,142</u>	<u>3,075,197</u>
NET BOOK VALUE					
At 31 August 2024	<u>7,688,666</u>	<u>37,294</u>	<u>241,773</u>	<u>5,868</u>	<u>7,973,601</u>
At 31 August 2023	<u>7,891,720</u>	<u>44,134</u>	<u>254,031</u>	<u>7,366</u>	<u>8,197,251</u>

Cost or valuation at 31 August 2024 is represented by:

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2019	311,107	-	-	-	311,107
Valuation in 2021	301,937	-	-	-	301,937
Cost	<u>9,630,101</u>	<u>77,937</u>	<u>438,706</u>	<u>289,010</u>	<u>10,435,754</u>
	<u>10,243,145</u>	<u>77,937</u>	<u>438,706</u>	<u>289,010</u>	<u>11,048,798</u>

The carrying value of land included in Land and Buildings comprises £1,215,000 (2023: £1,530,000).

Land and Buildings with a carrying value of £3,049,795 (2023: £3,181,616) were revalued on 31 August 2021 by Fenn Wright Chartered Surveyors, independent valuers not connected with the charitable company, on the basis of market value to £3,125,000. The valuation was prepared in accordance with the requirements of the RICS Valuation - Global Standards, July 2017. It was determined that no valuation was required as at 31 August 2024.

Freehold land and buildings include Doucecroft School at a carrying value of £4,638,872 (2023: £4,710,105) which has been classified as a specialist asset and is not subject to re-valuation.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

12. TANGIBLE FIXED ASSETS - continued

At 31 August 2024, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £6,633,197 (2023: £6,718,912).

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	1,108,053	2,149,916
Prepayments and accrued income	<u>235,364</u>	<u>252,122</u>
	<u>1,343,417</u>	<u>2,402,038</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 16)	35,701	132,070
Trade creditors	427,396	446,493
Social security and other taxes	554,352	389,855
Other creditors	44,749	11,960
Client monies	25,558	152,999
Accruals and deferred income	<u>3,076,981</u>	<u>2,048,128</u>
	<u>4,164,737</u>	<u>3,181,505</u>

Analysis of Deferred Income

The movement on deferred income during the year ended 31 August 2024 is as follows:

	Unrestricted	Restricted	Total
	£	£	£
At 01 September 2023	1,738,536	52,222	1,790,758
Additions during the year	2,613,683	42,184	2,655,867
Amounts released to income	<u>(1,738,536)</u>	<u>(52,222)</u>	<u>(1,790,758)</u>
At 31 August 2024	<u>2,613,683</u>	<u>42,184</u>	<u>2,655,867</u>

Unrestricted income has been deferred in respect of income received in advance for services provided after the Balance Sheet date.

Restricted income has been deferred in respect of income received but not expended by the Balance Sheet date.

Disclosure adjustment

Within the 2023 disclosure of Bank loans and overdrafts, an amount of £994 has been reclassified between Creditors: Amounts Falling Due Within One Year and Creditors: Amounts Falling Due After More Than One Year.

AUTISM ANGLIA**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024****15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2024	2023
	£	£
Bank loans (see note 16)	30,859	61,401
Social security and other taxes	<u>35,719</u>	<u>455,950</u>
	<u>66,578</u>	<u>517,351</u>

Disclosure adjustment

Within the 2023 disclosure of Bank loans and overdrafts, an amount of £994 has been reclassified between Creditors: Amounts Falling Due Within One Year and Creditors: Amounts Falling Due After More Than One Year.

16. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>35,701</u>	<u>132,070</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>5,455</u>	<u>30,542</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>17,271</u>	<u>16,814</u>
Amounts falling due in more than five years:		
Bank loans – more than 5 years by instalments	<u>8,133</u>	<u>14,045</u>

17. LEASING AGREEMENTS

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

	2024	2023
	£	£
Within one year	125,545	166,605
Between one and five years	271,783	258,319
In more than five years	<u>4,440</u>	<u>33,333</u>
	<u>401,768</u>	<u>458,257</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

18. SECURED DEBTS

The following secured debts are included within creditors:

	2024 £	2023 £
Bank loans	<u>30,390</u>	<u>152,078</u>

The bank loan is secured by way of a fixed charge over the Charity's freehold property and fixed and floating charges over undertakings and all property assets of the company. The interest on the loan is payable at a rate of 1.5% above the Bank of England Base Rate.

19. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	(1,006,373)	(4,621)	(33,191)	(1,044,185)
Fixed Assets Fund	4,758,402	(128,826)	2,749,502	7,379,078
Fixed Assets Revaluation Reserve	<u>3,438,849</u>	<u>(139,873)</u>	<u>(2,704,454)</u>	<u>594,522</u>
	7,190,878	(273,320)	11,857	6,929,415
Restricted funds				
Adult Services	18,569	-	(11,857)	6,712
TOTAL FUNDS	<u>7,209,447</u>	<u>(273,320)</u>	<u>-</u>	<u>6,936,127</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	12,353,609	(12,358,230)	-	(4,621)
Fixed Assets Fund	-	(151,359)	22,533	(128,826)
Fixed Assets Revaluation Reserve	-	(4,630)	(135,243)	(139,873)
	12,353,609	(12,514,219)	(112,710)	(273,320)
Restricted funds				
Adult Services	56,929	(56,929)	-	-
TOTAL FUNDS	<u>12,410,538</u>	<u>(12,571,148)</u>	<u>(112,710)</u>	<u>(273,320)</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	(257,803)	(684,037)	(64,532)	(1,006,372)
Fixed Assets Fund	4,809,353	(148,413)	97,461	4,758,401
Fixed Assets Revaluation Reserve	3,438,849	-	-	3,438,849
Intangible Fixed Assets	<u>70,085</u>	<u>(70,085)</u>	<u>-</u>	<u>-</u>
	8,060,484	(902,535)	32,929	7,190,878
Restricted funds				
School Services	-	11,317	(11,317)	-
Adult Services	<u>12,598</u>	<u>27,583</u>	<u>(21,612)</u>	<u>18,569</u>
	<u>12,598</u>	<u>38,900</u>	<u>(32,929)</u>	<u>18,569</u>
TOTAL FUNDS	<u>8,073,082</u>	<u>(863,635)</u>	<u>-</u>	<u>7,209,447</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,289,484	(11,973,521)	(684,037)
Fixed Assets Fund	-	(148,413)	(148,413)
Intangible Fixed Assets	<u>-</u>	<u>(70,085)</u>	<u>(70,085)</u>
	11,289,484	(12,192,019)	(902,535)
Restricted funds			
School Services	49,014	(37,697)	11,317
Adult Services	<u>139,727</u>	<u>(112,144)</u>	<u>27,583</u>
	<u>188,741</u>	<u>(149,841)</u>	<u>38,900</u>
TOTAL FUNDS	<u>11,478,225</u>	<u>(12,341,860)</u>	<u>(863,635)</u>

General Fund

The fund is unrestricted and represents part of the accumulated surpluses of the Charity and is available for the general purposes.

AUTISM ANGLIA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

19. MOVEMENT IN FUNDS - continued

Fixed Asset Fund

The fund is unrestricted but designated and represents the cost less accumulated depreciation of the tangible fixed assets.

Fixed Asset Revaluation Reserve

The fund is unrestricted but designated and represents the value of freehold land and buildings revaluation surpluses less accumulated depreciation.

Adult Services

The fund is restricted and represents funds specifically received for the benefit for the adult services activity.

School Services

The fund is restricted and represents funds specifically received for the benefit for the school services activity.

20. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined pension contribution scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

The charge to the statement of financial activity in respect of defined contributions schemes was £205,606 (2023: £191,098).

Contributions totalling £44,240 (2023: £37,244) were payable to the fund at the year end and included in creditors.

21. RELATED PARTY DISCLOSURES

During the current financial year, the Charity used the resources of JBM Accountants Limited for company secretarial services. One of the trustees is a Director and Shareholder of the entity. Transactions were carried out under the normal course of business and charged at cost incurred to JBM Accountants Limited. Total fees amounted to £740 (2023: £Nil) for the full financial year.

22. SUBSIDIARIES

These financial statements are separate Charity financial statements for Autism Anglia.

Details of the Charity's subsidiary as at 31 August 2024 is as follows:

Name of undertaking	Country of incorporation	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Norfolk Autistic Society	England	Dormant	Limited by guarantee	100	-

The registered office of the above company is 59 North Hill, Colchester, Essex, CO1 1QF.

This subsidiary undertaking is dormant and held at £Nil carrying value.

23. SUBSEQUENT EVENTS

In October 2024, the difficult decision, in partnership with both Norfolk and Suffolk local authorities, was taken to close Whitstone House. There were many different factors that led to this difficult decision which include, but are not limited to, the environment and standard of the property, ongoing maintenance costs and financial losses that the Charity could no longer sustain.

AUTISM ANGLIA

England & Wales - Charity number 1063717

Accounts

Charity registration number 1063717

Company registration number 03407778 (England and Wales)

AUTISM ANGLIA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

AUTISM ANGLIA

LEGAL AND ADMINISTRATIVE INFORMATION

Vice Presidents	S Baron-Cohen T Blofeld J Sparkes	
Trustees and Directors	A C E Beevers S J Pittuck A Eley C N Rowe D G Burrage J Barker J B McElhinney ACA N P Hodgetts H M McGuckin	(Appointed 23 January 2023)
Chief Executive Officer	J McQuiggan	(Appointed 7 August 2023)
Secretary	H Swift	
Charity number	1063717	
Company number	03407778	
Registered office	59 North Hill Colchester CO1 1QF	
Auditor	LB Group Limited (Stratford) 1 Vicarage Lane Stratford London England E15 4HF	
Bankers	The Royal Bank of Scotland 45 Head Street Colchester CO1 1NW	
Solicitors	Goody Burrett LLP St Martins House 63 West Stockwell Street Colchester CO1 1HE	

AUTISM ANGLIA

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AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2023

Principle risks and uncertainties

The trustees maintain a risk register, which is reviewed by the senior management team and the trustees to ensure that the charity understands the potential risks. This is achieved by:

- Maintaining the risk register and reviewing at Board level
- Ensuring the correct level of insurance is in place for all functions, including fundraising events
- Establishing internal systems to provide efficient ways of working in line with the ongoing development of our financial process'.

The significant areas that pose major risk are as follows:

- Insufficient skilled staff
- Reputational damage
- Decrease in voluntary income
- Loss of contracts
- Impact of COVID-19 & introduction of remote working

To minimise the above risks, actions have been taken that will reduce the scoring of risks and the significant impact they could have on the charity.

The trustees, who are also directors of the Company for the purpose for the purposes of the Companies Act, have pleasure in representing their report and financial statements for the year ended 31 August 2023. The charity's address, its trustees and advisers are shown on Legal and Administration information

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

The information on pages 15 to 35 form an integral part of this report.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Charitable objectives, activities and public benefit

The charitable company is established for the public benefit for the education, treatment, welfare and care of people with autism whether or not these conditions are associated with other disabilities.

Vision:

To create an accepting society where autistic people are understood, able to access opportunities and fulfil their potential.

Objectives:

- Meeting the needs of autistic people and their families
- Organisational improvement and financial sustainability
- Quality Assurance and compliance
- Evolvement of services
- To be a rewarding and safe place to work

Values: **We are more powerful when we empower each other.**

E: Enhance the lives of autistic people

M: Maximise opportunities

P: Person centred

O: Outcomes focused

W: Working positively together

E: Educate and inform

R: Respect for all

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

The activities undertaken in order to carry out the aims of Autism Anglia for the public benefit are as follows:

- To promote the support of children and adults with Autism Spectrum Conditions (ASC).
- To supplement existing provision of the educational, health and social services in co-operation with local authorities, health authorities and voluntary organizations.
- To provide facilities for education, integration, care, and guidance in a constructive environment and to set up educational, training and residential establishments for such purposes.
- To provide help and guidance for parents and families of children and young people with ASC through advice and support programs.
- To promote a greater knowledge and understanding of autism amongst the public and within the wider community.
- The Fundraising team will be making greater use of unrestricted donations by way of a series of events and campaigns to encourage unrestricted donations and sponsorship. There will also be a greater emphasis on searching for grants and trusts and will be focused on planned projects or funding. Regular giving will also be encouraged and developed, including lottery and Gift Aid.
- The charity is committed to providing ongoing development for all staff including those within adult and educational services, as well as supporting apprenticeships across the organisation.

Employment policies

The Charity operates within prescribed personnel and employment policies. The Charity develops procedures which are most appropriate to the circumstances within which it operates. Training, career development and promotion policies provide equal opportunities for all employees.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Employee Involvement

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

Employment of disabled persons

It is Charity policy to permit, wherever practicable, the employment of disabled persons and to provide appropriate opportunities for their training, career development and promotion. Where employees have become disabled in the service of the Charity, every effort is made to rehabilitate them in their former occupation or in some suitable alternative.

Pay policy for senior staff

The pay of senior staff is reviewed by the remuneration committee and reflects market conditions for the Third Sector and the prevailing financial climate.

Health & Safety

The Charity has issued a policy statement on its commitment to a safe working environment for all employees and service users and has a full time Health & Safety Officer in its employment.

Volunteer contributions

The Charity has a small, but growing number of general volunteers who support and promote the Charity with the fundraising events and promotional activities that are held each year. A steering group of volunteers on the Autism Spectrum are helping to make all our events more inclusive and autism friendly.

Strategic Report

In the year ended 31 August 2023, the Charity continued to face difficult operating conditions and significant financial challenges. This meant that for a large proportion of this financial year, strategic management of the charity's objectives were difficult to deliver. To improve this, work has taken place to enhance our operating model and with cashflow forecasting and budget setting. The drive for significant improvements in performance is still ongoing.

During December 2022 the decision was made to close Lambert House, a residential home based in Norfolk. Various reasons led to the charity making this difficult choice, and we worked with local authorities and the CQC to ensure a smooth transition for the residents. Naturally, this was a difficult period for all involved, including the parents and families of those we support.

One of the biggest challenges faced in the year was the ongoing recruitment need and the over use of agency staff, resulting in increased expenditure. This formed part of an overall annual plan to drive recruitment by finding alternative solutions to filling vacant posts. This is an ongoing challenge across the sector and not specific to Autism Anglia.

Doucrocft school continued to operate well with improved results for pupils, with increased activities and improved curriculum. It has been identified that we have the capacity to increase the number of pupils attending the school and Ofsted have approved a capacity of 100 pupils – a 50% increase.

The Strategic Report was approved by the Board of Directors on 28th May 2024 and is signed on its behalf by the Chairman on Page 9.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Financial review

Total income for the year ended 31 August 2023 fell to £11,478,225 (2022 - £12,368,604):

- School Services income increased slightly to £4,549,276 (2022- £4,541,585) reflecting stable pupil numbers and fee rates.
- Adult Services income fell to £6,348,093 (2022 - £7,304,232) – This was due to revenue lost from the closure of Lambert House, offset by increased fee rates.
- Income from Charitable Services increased to £446,419 (2022 - £267,795) with an increase in income from our Diagnostic and support services.
- Income from fundraising fell to £134,737 (2022 – £254,992).

Costs remained challenging in the year, due to external inflationary pressure, an increase in the minimum wage of 9.7% and a rise in teacher's pay of 5.4%. Overall costs increased to £12,341,860 (2022 - £12,253,456), despite the removal of Lambert House operating costs. Actions continue to be taken to improve processes and reduce operating costs where appropriate.

The result of the changes above was an operating deficit of £863,635. (2022 – surplus of £115,148).

There was a net increase in cash at bank to £309,014 (2022 - £72,797), mainly due to the timing of invoicing school fees – now before the start of the new term.

Overall net assets fell to £7,209,447 (2022 - £8,073,082) with Tangible Assets (mainly freehold land and buildings) of £8,197,250 (2022 - £8,318,288).

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Reserves Policy

In accordance with the Charities Statement of Recommended Practice (SORP) the term "reserves" are that part of the Charity's income funds that is freely available.

This definition therefore excludes restricted funds and that part of unrestricted funds not readily available; specifically income funds which could only be realised by disposing of fixed assets held for Charity use or other amounts that have been designated by the trustees.

In terms of establishing a risk reserve, the work of the Charity can be divided between those activities for which fees are charged (School and Adult Services), at a level that cover revenue costs in full and those activities that rely, in whole or in part, on fundraising.

Although the School and Adult Services form the major part of the Charity's activities, the provision of those services are not without risk. As indicated under Risk Management, those risks are managed. The expenditure in respect of the non-fee paying part of the Charity's activities is funded principally by grants and donations with a growing proportion being met by new services. There is a risk in this area of expenditure exceeding income, but this is unlikely to be significant in relation to the overall activities of the Charity.

The trustees would normally expect to have at least two months expenditure, which currently amounts to £2,211,000, in cash reserves in order to meet fluctuations in income, current liabilities and unplanned expenditure. At the Balance Sheet date the trustees were aware that although the cash reserves were below this figure the cash flow for the forthcoming year would meet expenditure requirements.

	31 August 2023	31 August 2022
	£'000's	£'000's
		(restated)
Unrestricted funds (1,006)	(473)	
Restricted funds	19	13
Designated funds	8,197	8,318
Total retained funds	7,209	8,073

The deficit on general funds is being financed by bank loans at key points of the year – cash balances generally remain positive - £309k at 31 August 23. An agreement is being finalised with the bank to agree an "authorized excess" to fund cash deficits at 2 key points of 2024 – from when the need for such a facility should cease due to income growth and cost management.

A full review of historic income and spend against reserves during the year, identified that the Restricted Reserves reported in the financial statements to 31 August 2022 had been overstated, with a corresponding understatement in Unrestricted Reserves. This was as a result of the failure to recognise expenditure of Restricted funds when it arose in the year to 31 August 2022.

The process for managing Restricted Reserves has now changed – restricted income received in the year and not spent in the year is now deferred and included in creditors, rather than accounted for as income and taken to reserves. It is released to income as it is spent.

The charity has continued to improve its financial controls, process and procedures since the year end and this work will continue through 2024. Particular emphasis is being placed on the approach to managing and reporting on the funds held and spent on behalf of the people we support.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Going Concern

The trustees recognise the current difficult economic climate. However, based on scenario planning and internal forecasting, and the ongoing support of its banking partners, consider that the Charity will have sufficient liquid funds available to meet its ongoing obligations as they fall due.

Improvements to cash flow and a return to operating at a surplus within the next financial year will primarily be driven by:

- Growth in pupil numbers at the school
- Improvements to fees charged within the School and Adult Services
- Changes in the structure of the organisation
- Addressing loss making services
- Recovery of overdue debts

Review of performance against objectives/Strategic Plan

School Services

Pupil numbers during the year at Eight Ash Green were higher than budget. After a positive OFSTED inspection in September 23, the DFE agreed increased PAN from 64 to 100. Pupil numbers are projected to rise to 90 by September 2024. More specialist level children are being referred and consequently fee levels were higher than the budgeted income figure set. As part of this pupil increase, we plan to set up a new provision as a class within Doucecroft for girls with anxiety.

School facilities continue to be reviewed in the light of demands from the Local Authorities with the aim of maintaining the high levels of service that have been built up over the years. Investment is planned for additional classrooms, a new car park and side entrance to the school site, and an additional serving hatch for the kitchen. These improvements will support the growing number of pupils.

Adult Services

Income for the year fell to £6,348,093 (2022 - £7,304,232) due to the closure of Lambert House. Operating conditions remained difficult, with significant increases in staff costs due to national minimum wage changes, and on-going recruitment challenges. There was a change in the senior management team towards the end of the year, and a comprehensive improvement programme is in place to address revenue shortfalls, efficiency and compliance.

Fundraising

Fundraising remained challenging, however, income fell to £134,737 (£2022 - £254,992).

The Charity does not use external fundraisers. All fundraising activities are carried out by the Charity's own fundraising team ensuring that their actions do not:

- i) intrude unreasonably on a person's privacy
- ii) persistently make approaches to solicit or otherwise procure money or other property for the charity
- iii) place undue pressure on a person to give money or property

The Charity received no complaints during the year about its fundraising activities. The Charity subscribes to the Fundraising Code of Conduct.

Debt

In the previous two years, the Charity built up a large debt to HMRC for PAYE and National Insurance, due in the first instance to lack of attention during Covid to payment deadlines and latterly due to the cash flow requirements of running the charity.

With the appointment of our new CEO and Director of Finance, subsequent to the year end there has been more emphasis on the cash position, increasing fee rates and income streams and reducing costs of the charity. This has led to us reaching a Time to Pay agreement with HMRC which will see the outstanding debt cleared by the payment of 24 monthly instalments of £35,000 which commenced in January 2024. Significant work has been done to successfully reduce aged debtors after the year end and continues.

Work has continued to improve the management of funds for people we support and client bank accounts and liabilities balance. Work has continued post year end to improve cash management and reporting to appointees.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Risk management

The Board of Trustees fully recognises its responsibility for the management of risk, and there is a subcommittee of the Board of Trustees charged with identifying, assessing and minimising the major risks (based on likelihood of occurrence and potential impact) to which the Charity is exposed. At the time of writing, the date for the subcommittee to revisit the Risk Register is being finalised and will become a standing item on the Board's agenda, and then also for the senior managers to ensure it is under constant review.

The Board of Trustees as a body has undertaken a review of the Risk Register and is able to confirm that the major risks to which the Charity is exposed are properly identified, reviewed and evaluated, and that appropriate systems have been established and maintained in order to mitigate and manage those risks.

The Board considers that the major risks facing the Charity are: maintaining and growing voluntary income; continuing to ensure that government bodies pay appropriate fees for contracted services; keeping vacancies in its Schools and Adult Services to a manageable level; and ensuring that the Charity does nothing that could damage its reputation.

Strategic Plan

The Trustees have approved the new Mission Statement and Strategic Plan for the Charity which sets out the aims and purposes of Autism Anglia. Subsequent to this and as a result of changes in both the economy and Leadership Team, the Strategic Plan is currently being reviewed.

Our Mission Statement is "Working together to put the needs of autistic people at the centre of everything we do". This mission statement is paramount in strategic decision making, and when evaluating the Charity's Strategic Plan.

The Strategic Plan sets out five key objectives encompassing the working of the Charity:

1. Meeting the needs of autistic people and their families,
2. Transformation and financial sustainability,
3. Ensuring our specialist services are delivered to the highest possible standard,
4. Developing new and innovative approaches, and
5. To be a rewarding and safe place to work.

Structure, governance and management

Constitutional structure

Autism Anglia is a company limited by guarantee and is registered in England & Wales under No. 03407778 and as a charity in England & Wales under No. 1063717. In the event of the Company being wound up, the liability in respect of the guarantee is limited to ten pounds per member of the Company.

Any person is entitled to apply for membership of the Charity which must be in writing and accompanied by payment of the annual subscription. The application is subject to approval by the Board of Trustees. On the 31 August 2023 there were 122, which includes 11 honorary members on the Register of the Company, all of whom are entitled to vote.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

The Board of Trustees

The Charity's address, its trustees and advisers are given on the Legal and Administrative Information on page 1.

All trustees give their time voluntarily and receive no benefits from the charity, but reimbursement of reasonable and necessary expenses is made available; details are provided in note 8 to the accounts. The Charity bears the cost of the usual Directors' and Officers' insurance for the Board and other committee members as authorised by the Articles of Association.

The members of the Charity in general meeting appoint the trustees and in accordance with (Article 32) one third of the trustees retire each year by rotation. The trustees retiring by rotation this year are Janet Barker and James McElhinney.

Trustees who meet formally as a body bi-monthly are encouraged to attend all six meetings each year and the Annual General Meeting of Members.

The members elect the charitable trustees (the Board of Directors under Company Law) of up to twelve members (of whom not more than one half shall be non-parent members), who hold office for a term of three years but who may stand for re-election. The Board of Trustees may fill vacancies during the year by appointing trustees themselves, but any trustees so appointed shall remain in office only until the next Annual General Meeting when they shall be eligible for re-election. Otherwise, trustees shall be appointed at a general meeting of the Company.

The trustees also appoint the Chief Executive who is accountable to the trustees for the day-to-day management of the Charity, implementing strategic policy and plans approved by the trustees. They are salaried and not a trustee. They also nominate one from their number to be responsible for finance, one for health and safety and another for safeguarding. The details of the chief executive, senior management and those who have acted in a professional role are shown on the information page at the beginning of these accounts.

Professor Simon Baron-Cohen, Tom Blofeld and John Sparkes MBE are Vice Presidents.

Management of the Charity

The Board of Trustees having approved the annual budget, which incorporates the agreed strategic plan, delegates the day-to-day management to the Chief Executive who is supported by the Senior Management team, consisting of the Director of Finance, the Director of Adult Services, and the Head Teacher at Doucecroft School. The Chief Executive and the Director of Finance are responsible for ensuring the financial reporting to the Board of Trustees is timely and accurate.

The actual outcome is monitored by the Board at each of the bi-monthly meetings.

The Trustees of Autism Anglia give of their time freely and no Trustee received any remuneration in the year.

The list of trustees that acted in the year are:

A C E Beevers S J Pittuck
A Eley C N Rowe
D G Burrage (Retired March 2024) J Barker
J B McElhinney ACA N P Hodgetts
H M McGuckin

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Trustee Induction and training

All new trustees receive a comprehensive Trustees' Manual and pursue an induction programme. Additionally, individual trustees may undertake specific training in a particular aspect of their Trusteeship. Training on Safeguarding as required by the relevant bodies, which includes Keeping Children Safe in Education along with Safeguarding of Adults. As part of their induction all Trustees are DBS checked before being allowed on site visits.

As the Charity cares for vulnerable children and adults, all Trustees and School Governors submit to Disclosure & Barring Service enhanced checks on being elected.

An audit of trustees' individual skills is regularly conducted. This process has ensured that the Board maintains an appropriate mix of experience and expertise. Current trustees cover a wide range of experiences, including commercial business, local government, education, accountancy, nursing, social services, financial management, and of course parents of individuals with autism.

Related companies

The Charity had nine wholly owned subsidiary companies at 31 August 2023 (2022: 9), the details of which are fully disclosed in note 23 to the Accounts.

Annual General Meeting

The next Annual general meeting of the Charity will be held at a date to be advised to the Members.

Disclosure of information to auditor

So far as each trustee is aware, there is no relevant audit information (that is, information needed by the Company's auditors in connection with the preparation of their report) of which the company's auditors are unaware. Each trustee has taken all the steps (such as making enquiries of other trustees and the auditors and any steps required by the trustee's duty to exercise due care, skill and diligence) that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that the Company's auditors are aware of that information.

The trustees' report, including the strategic report, was approved by the Board of Trustees on 28 May 2024

A C E Beavers

Trustee

AUTISM ANGLIA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2023

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

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

AUTISM ANGLIA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF AUTISM ANGLIA

Opinion

We have audited the financial statements of Autism Anglia (the 'Charity') for the year ended 31 August 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 31 August 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Emphasis of matter

Following on from the audit qualification in the previous year, as per note 26 of the financial statements we draw attention to the prior period adjustment relating to a transfer between restricted and unrestricted reserves of £215,623 relating to projects completed in 2022 that had previously been restricted. The subsequent prior year adjustment has been included based on the charity's ongoing review and assessment of restricted funds as per their requirements. Our opinion is unmodified in respect of this matter.

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 Charity'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 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.

AUTISM ANGLIA

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AUTISM ANGLIA

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for bring 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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the charities sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

AUTISM ANGLIA

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AUTISM ANGLIA

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Reviewed the internal controls in place, specifically around payroll and bank transactions; and
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.
- Investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with the company's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Richard Lane (Senior Statutory Auditor)
for and on behalf of LB Group Limited (Stratford)

28 May 2024

Chartered Accountants
Statutory Auditor

1 Vicarage Lane
Stratford
London
E15 4HF

LB Group Limited (Stratford) is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

AUTISM ANGLIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted funds	Restricted funds	Total	Unrestricted funds (restated)	Restricted funds (restated)	Total
	Notes	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Income from:							
Donations	3	134,737	-	134,737	48,899	206,093	254,992
<u>Charitable activities</u>							
School Services	4	4,500,262	49,014	4,549,276	4,507,016	34,569	4,541,585
Adult Services	4	6,208,366	139,727	6,348,093	7,304,232	-	7,304,232
Charitable Services	4	446,119	-	446,119	267,795	-	267,795
Total income		<u>11,289,484</u>	<u>188,741</u>	<u>11,478,225</u>	<u>12,127,942</u>	<u>240,662</u>	<u>12,368,604</u>
Expenditure on:							
Raising funds	5	126,375	-	126,375	123,794	-	123,794
<u>Charitable activities</u>							
	6	12,023,214	149,841	12,173,055	11,974,683	121,795	12,096,478
Finance Costs	10	42,430	-	42,430	33,184	-	33,184
Total resources expended		<u>12,192,019</u>	<u>149,841</u>	<u>12,341,860</u>	<u>12,131,661</u>	<u>121,795</u>	<u>12,253,456</u>
Net (outgoing)/incoming resources before transfers		(902,535)	38,900	(863,635)	(3,719)	118,867	115,148
Gross transfers between funds		32,929	(32,929)	-	215,623	(215,623)	-
Net (expenditure)/income for the year/ Net movement in funds		<u>(869,606)</u>	<u>5,971</u>	<u>(863,635)</u>	<u>211,904</u>	<u>(96,756)</u>	<u>115,148</u>
Fund balances at 1 September 2022		<u>8,060,484</u>	<u>12,598</u>	<u>8,073,082</u>	<u>7,848,580</u>	<u>109,354</u>	<u>7,957,934</u>
Fund balances at 31 August 2023		<u><u>7,190,878</u></u>	<u><u>18,569</u></u>	<u><u>7,209,447</u></u>	<u><u>8,060,484</u></u>	<u><u>12,598</u></u>	<u><u>8,073,082</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM ANGLIA

BALANCE SHEET

AS AT 31 AUGUST 2023

		2023		2022 (restated)	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	11		-		70,085
Tangible assets	12		8,197,250		8,248,203
			<u>8,197,250</u>		<u>8,318,288</u>
Current assets					
Debtors	13	2,402,039		2,052,720	
Cash at bank and in hand		309,014		72,797	
		<u>2,711,053</u>		<u>2,125,517</u>	
Creditors: amounts falling due within one year	15	<u>(3,182,499)</u>		<u>(1,513,810)</u>	
Net current (liabilities)/assets			<u>(471,446)</u>		<u>611,707</u>
Total assets less current liabilities			<u>7,725,804</u>		<u>8,929,995</u>
Creditors: amounts falling due after more than one year	16		<u>(516,357)</u>		<u>(856,913)</u>
Net assets			<u><u>7,209,447</u></u>		<u><u>8,073,082</u></u>
Income funds					
Restricted funds - general	17		18,569		12,598
<u>Unrestricted funds</u>					
Designated funds	18	8,197,250		8,318,287	
General unrestricted funds		<u>(1,006,372)</u>		<u>(257,803)</u>	
			<u>7,190,878</u>		<u>8,060,484</u>
			<u><u>7,209,447</u></u>		<u><u>8,073,082</u></u>

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on 28 May 2024

A C E Beevers, Trustee

J B McElhinney ACA, Trustee

Company Registration No. 03407778

AUTISM ANGLIA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	24		657,933		(54,577)
Investing activities					
Purchase of intangible assets		-		(70,085)	
Purchase of tangible fixed assets		(97,461)		(130,113)	
Net cash used in investing activities			(97,461)		(200,198)
Financing activities					
Repayment of bank loans		(187,682)		(135,612)	
Net cash used in financing activities			(187,682)		(135,612)
Net increase/(decrease) In cash and cash equivalents			372,790		(390,387)
Cash and cash equivalents at beginning of year			(63,776)		326,611
Cash and cash equivalents at end of year			309,014		(63,776)
Relating to:					
Cash at bank and in hand			309,014		72,797
Bank overdrafts included in creditors payable within one year			-		(136,573)

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Autism Anglia is a private company limited by guarantee incorporated in England and Wales. The registered office is 59 North Hill, Colchester, Essex, C01 1QF. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

As with most voluntary sector organisations the going concern basis used for preparing these financial statements is dependent upon obtaining continued funding to provide the necessary working capital for the general running of the charity. On this basis, the charity consider it appropriate to prepare the financial statements on the going concern basis. Please see further details in our reserves policy within the Trustees Report.

The trustees recognise the current difficult economic climate. However, based on scenario planning and internal forecasting, and the ongoing support of its banking partners, consider that the Charity will have sufficient liquid funds available to meet its ongoing obligations as they fall due.

Improvements to cash flow and a return to operating at a surplus within the next financial year will primarily be driven by:

- Growth in pupil numbers at the school
- Improvements to fees charged within the School and Adult Services
- Changes in the structure of the organisation
- Addressing loss making services
- Recovery of overdue debts

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in Kind are recognised at open market value on the date of receipt.

Grant income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to that category. Where costs such as head office can not be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The costs of generating funds (fundraising) include the costs of generating voluntary income.

The costs of Charitable Activities comprise of all the resources applied by the charity in undertaking its work to meet its Charitable objects as opposed to the costs of raising funds and governance.

Governance costs represents expenditure incurred in the compliance with statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets, less their residual values, on a systematic basis over their useful lives on the following bases:

Freehold land and buildings	1.0%- 2.5% per annum
Leasehold land and buildings	at a rate commensurate with the period of the lease
Fixtures & Fittings	15% per annum
Motor vehicles	20% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies (Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key judgements around property valuations

The trustees have determined that the estimates used during the independent property valuation to be appropriate. The trustees have also determined that it is appropriate that the school premises is not depreciated as it is classified as a specialised asset.

The basis of the valuation was 'Market Value' of the freehold vacant possession interest of the individual properties.

The valuer's opinion of 'Market Value' was primarily derived using analysis of comparable market transactions on arm's length terms.

The trustees have determined that it is more appropriate for the business to recognise income and costs in three categories in 2023 as opposed to four previously. This has been shown on the face of the SOFA and the corresponding notes.

It has also been determined that it is appropriate for an impairment charge to be made in relation to the client service accounts that remain in a debtor position at the year end. These balances have been fully provided for until clarity on the amounts recoverable is obtained.

3 Donations

	Unrestricted funds	Unrestricted funds	Restricted funds general	Total
	2023	2022	2022	2022
	£	£	£	£
Donations and gifts	134,737	48,899	206,093	254,992
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Donations and gifts				
Donations and Gifts	134,737	48,899	206,093	254,992
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>134,737</u>	<u>48,899</u>	<u>206,093</u>	<u>254,992</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

4 Charitable activities

	School Services		Charitable Services		Total School Services		Charitable Services		Total
	2023	2022	2023	2022	2023	2022	2023	2022	
Sales within charitable activities	4,549,276	6,348,093	446,119	11,343,488	4,541,585	7,304,232	267,795	12,113,612	
Analysis by fund									
Unrestricted funds	4,500,262	6,208,366	446,119	11,154,747	4,507,016	7,304,232	267,795	12,079,043	
Restricted funds - general	49,014	139,727	-	188,741	34,569	-	-	34,569	
	4,549,276	6,348,093	446,119	11,343,488	4,541,585	7,304,232	267,795	12,113,612	

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	126,375	123,794
	<u>126,375</u>	<u>123,794</u>
	<u><u>126,375</u></u>	<u><u>123,794</u></u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

6 Charitable activities	School Services 2023		Adult Services 2023		Charitable Services 2023		Total School Services 2023		Adult Services 2022		Charitable Services 2022		Other services 2022		Total 2022
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs	3,063,376	5,832,226	1,213,312	10,108,914	2,846,675	5,511,649	384,888	936,668	9,679,880						
Depreciation	-	-	148,413	148,413	88,031	30,937	11,311	-	130,279						
Running Costs	574,678	882,731	458,319	1,915,728	690,431	1,085,622	42,886	443,521	2,262,460						
Share of support costs	-	-	-	-	-	-	23,859	-	23,859						
	<u>3,638,054</u>	<u>6,714,957</u>	<u>1,820,044</u>	<u>12,173,055</u>	<u>3,625,137</u>	<u>6,628,208</u>	<u>462,944</u>	<u>1,380,189</u>	<u>12,096,478</u>						
Analysis by fund															
Unrestricted funds	3,600,357	6,602,813	1,820,044	12,023,214	3,593,238	6,538,312	462,944	1,380,189	11,974,683						
Restricted funds - general	37,697	112,144	-	149,841	31,899	89,896	-	-	121,795						
	<u>3,638,054</u>	<u>6,714,957</u>	<u>1,820,044</u>	<u>12,173,055</u>	<u>3,625,137</u>	<u>6,628,208</u>	<u>462,944</u>	<u>1,380,189</u>	<u>12,096,478</u>						

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

7 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Audit fees	23,500	-	23,500	14,000	14,000
Governance costs	-	359	359	-	1,756
	<u>23,500</u>	<u>359</u>	<u>23,859</u>	<u>14,000</u>	<u>15,756</u>

Central Business Services (CBS) is the function of Autism Anglia that supports the rest of the organisation. It includes HR, IT, FM, H&S and Finance, as well as Execs. An internal charge is made to the not-for-profit areas, Adult Services (AS), Child Services (DCS), and Charitable Services (CS) which is approximately calculated on turnover for the time being.

Note it does not include Fundraising and Marketing, as these we consider not to be supported by any not-for-profit income from LA or CCH and this cost sits in CS, to fund new initiatives or supplement existing services that need something above and beyond.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charitable company during the year.

During the year trustees were reimbursed £1,517 (2022: £196) for any expenses incurred on behalf of the charitable company.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
School Services	96	101
Adult Services	186	218
Central Business Services	30	25
Charitable Services	14	20
Total	<u>326</u>	<u>364</u>

Employment costs

	2023 £	2022 £
Wages and salaries	8,956,690	8,300,889
Social security costs	651,379	563,321
Other pension costs	191,098	174,975
	<u>9,799,167</u>	<u>9,039,185</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

9 Employees (Continued)

The number of employees whose remuneration was £60,000 or more were:

	2023 Number	2022 Number
£60,000 - £70,000	-	1
£70,000 - £80,000	3	2

10 Finance Costs

	Unrestricted funds £ 2023	Unrestricted funds £ 2022
Financing costs	42,430	33,184

11 Intangible fixed assets

	Software £
Cost	
At 1 September 2022	70,085
Disposals	(70,085)
At 31 August 2023	-
Amortisation and Impairment	
At 1 September 2022 and 31 August 2023	-
Carrying amount	
At 31 August 2023	-
At 31 August 2022	70,085

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

12 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Fixtures and Fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 September 2022	10,846,208	77,937	306,199	504,426	11,734,770
Additions	-	-	89,970	7,491	97,461
Disposals	-	-	-	(186,463)	(186,463)
At 31 August 2023	10,846,208	77,937	396,169	325,454	11,645,768
Depreciation and impairment					
At 1 September 2022	2,861,261	26,964	93,917	504,426	3,486,568
Depreciation charged in the year	93,226	6,839	48,223	125	148,413
Eliminated in respect of disposals	-	-	-	(186,463)	(186,463)
At 31 August 2023	2,954,487	33,803	142,140	318,088	3,448,518
Carrying amount					
At 31 August 2023	7,891,721	44,134	254,029	7,366	8,197,250
At 31 August 2022	7,984,948	50,973	212,282	-	8,248,203

The carrying value of land included in land and buildings comprises:

	2023 £	2022 £
Freehold	7,891,721	7,984,948

Land and buildings with a carrying amount of £3,325,000 were revalued at 31 August 2021 by Fenn Wright, Chartered Surveyors, independent valuers not connected with the charitable company, on the basis of market value. The valuation was prepared in accordance with the requirements of the RICS Valuation - Global Standards, July 2017. It was determined that no valuation was required as at 31 August 2023.

Freehold land and buildings includes Doucecroft School at a cost of £6,930,000 which has been classified as a specialised asset and is not subject to re-valuation.

At 31 August 2023, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £6,500,558 (2022: £6,593,784)

The revaluation surplus is disclosed in note 18, designated funds.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	2,149,917	1,570,339
Other debtors	-	150,413
Prepayments and accrued income	252,122	331,968
	<u>2,402,039</u>	<u>2,052,720</u>

14 Loans and overdrafts

	2023	2022
	£	£
Bank overdrafts	-	136,573
Bank loans	193,471	338,724
	<u>193,471</u>	<u>475,297</u>
Payable within one year	133,064	277,238
Payable after one year	60,407	198,059
	<u>193,471</u>	<u>475,297</u>

The bank loans are secured on all of the assets of the Company and represent 1.84% (2022: 4.24%) of the value of those assets. The bank loans are repayable in instalments until 2024. The Company has two bank loans and on each loan the interest payable is at a rate of 1.5% above base rate. The company has no formal overdraft agreement in place and the account is in an unauthorised overdraft position at year end.

15 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Bank loans and overdrafts	14	133,064	277,238
Other taxation and social security		389,855	397,183
Trade creditors		446,493	180,774
Client balance		65,884	65,608
Other creditors		99,075	77,583
Accruals and deferred income		2,048,128	515,424
		<u>3,182,499</u>	<u>1,513,810</u>

Client balances are represented by monies held as part of cash at bank.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

16 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	14	60,407	198,059
Other taxation and social security		455,950	658,854
		<u>516,357</u>	<u>856,913</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

17 Restricted funds

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

	Movement In funds				Movement In funds				
	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers (restated)	Balance at 1 September 2022 (restated)	Incoming resources	Resources expended	Transfers	Balance at 31 August 2023
School services	£ 41,284	£ 34,569	£ (31,899)	£ (43,954)	£ -	£ 49,014	£ (37,697)	£ (11,317)	£ -
Adult services	68,070	206,093	(89,896)	(171,669)	12,598	139,727	(112,144)	(21,612)	18,569
	<u>109,354</u>	<u>240,662</u>	<u>(121,795)</u>	<u>(215,623)</u>	<u>12,598</u>	<u>188,741</u>	<u>(149,841)</u>	<u>(32,929)</u>	<u>18,569</u>

School Services

At the year end there are no ongoing restricted funds in relation to school services.

Adult Services

The £18,569 Restricted Reserves includes funds donated for a variety of improvements to our Adult Services, including £8,856 for a sensory room at Whitstone, £5,249 for general improvements in residential services and £4,554 for enhancements at our day centres.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement In funds		Movement In funds		Balance at 31 August 2023
	Balance at/Fixed asset 1 September 2021	Depreciation	Balance at/Fixed asset 1 September 2022	Disposals	
Fixed assets	£ 4,809,519	£ 130,113	£ 4,809,353	£ 97,461	£ 4,758,401
Fixed assets revaluation reserve	3,438,849	-	3,438,849	-	3,438,849
Intangible fixed assets	-	70,085	70,085	-	(70,085)
	8,248,368	200,198	8,318,287	97,461	8,197,250
	=====	=====	=====	=====	=====

The designated funds balance represents the net book value of tangible fixed assets at the year end. The purpose of the fund is to represent separately the portion of the Charity's unrestricted funds that are not free for general use. Each year an amount is transferred to or from the fund representing the movement in the net book value of fixed assets for that year.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds		Total	Unrestricted funds		Restricted funds		Total
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£	£	£
Fund balances at 31 August 2023 are represented by:										
Intangible fixed assets	-	-	-	-	-	70,085	-	-	70,085	-
Tangible assets	8,197,250	-	-	8,197,250	8,197,250	8,248,203	8,248,203	-	8,248,203	8,248,203
Current assets/(liabilities)	(490,015)	18,569	18,569	(471,446)	599,109	12,598	599,109	12,598	611,707	611,707
Long term liabilities	(516,357)	-	-	(516,357)	(856,913)	-	(856,913)	-	(856,913)	(856,913)
	<u>7,190,878</u>	<u>18,569</u>	<u>18,569</u>	<u>7,209,447</u>	<u>8,060,484</u>	<u>12,598</u>	<u>8,060,484</u>	<u>12,598</u>	<u>8,073,082</u>	<u>8,073,082</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

20 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	166,605	207,387
Between two and five years	258,319	495,659
In over five years	33,333	83,333
	<u>458,257</u>	<u>786,379</u>

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	293,039	276,394
	<u>293,039</u>	<u>276,394</u>

Reimbursement for business expenses for Key Management Personnel, at cost, amounted to £1,517 (2022: £2,720) in the period.

Key management personnel are deemed to be the executive committee as shown on the administrative info page of these financial statements.

There are no related party transactions that require disclosure in either 2023 or 2022.

22 Pension note

The company operates a defined pension contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The charge for pension cost represents contributions payable by the company to the fund and amounted to £191,098 (2022: £174,975).

Contributions totalling £37,244 (2022: £33,656) were payable to the fund at the year end and are included in creditors. Pension contributions by the company in respect of higher paid employees totalled £5,699 (2022: £8,712).

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

23 Subsidiaries

These financial statements are separate Charity financial statements for Autism Anglia.

Details of the Charity's subsidiaries at 31 August 2023 are as follows:

Name of undertaking	Country of incorporation	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Autism East Limited	England	Dormant	Ordinary	100.00	
Autism Essex Limited	England	Dormant	Ordinary	100.00	
Autism Norfolk Limited	England	Dormant	Ordinary	100.00	
Autism Suffolk Limited	England	Dormant	Ordinary	100.00	
East Anglian Autistic Limited	England	Dormant	Ordinary	100.00	
Anglian Autistic Society Limited	England	Dormant	Limited by guarantee	100.00	
The East Anglian Autistic Society	England	Dormant	Limited by guarantee	100.00	
The Essex Autistic Society	England	Dormant	Limited by guarantee	100.00	
Norfolk Autistic Society	England	Dormant	Limited by guarantee	100.00	

The registered office of all of the above companies is 59 North Hill, Colchester, CO1 1QF.

On 20th April 2024, the charity elected to strike off all 9 subsidiary undertakings. All undertakings were dormant at this time and held at nil carrying value, and therefore no adjustments are required as a result of this.

24 Cash generated from operations	2023	2022
	£	£
(Deficit)/surplus for the year	(863,635)	115,148
Finance Costs	42,430	-
Loss on disposal of tangible fixed assets	70,085	-
Depreciation and impairment of tangible fixed assets	148,413	130,279
Movements in working capital:		
(Increase) in debtors	(349,319)	(406,291)
Increase in creditors	1,609,959	106,287
Cash generated from/(absorbed by) operations	657,933	(54,577)

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

25 Analysis of changes in net funds/(debt)

	At 1 September	Cash flows At 31 August 2023	
	2022	£	£
	£	£	£
Cash at bank and in hand	72,797	236,217	309,014
Bank overdrafts	(136,573)	136,573	-
	<u>(63,776)</u>	<u>372,790</u>	<u>309,014</u>
Loans falling due within one year	(140,665)	7,601	(133,064)
Loans falling due after more than one year	(198,059)	137,652	(60,407)
	<u>(402,500)</u>	<u>518,043</u>	<u>115,543</u>

26 Prior period adjustment

Changes to the balance sheet

	At 31 August 2022		
	As previously reported	Adjustment	As restated
	£	£	£
Capital funds			
Income funds			
Restricted funds	228,221	(215,623)	12,598
Unrestricted funds	7,844,861	215,623	8,060,484
	<u>8,073,082</u>	<u>-</u>	<u>8,073,082</u>
Total equity	8,073,082	-	8,073,082

Changes to the profit and loss account

	Period ended 31 August 2022		
	As previously reported	Adjustment	As restated
	£	£	£
Net movement in funds	115,148	-	115,148
	<u>115,148</u>	<u>-</u>	<u>115,148</u>

The restatement in the prior year relates to the transfer of restricted funds which have been assessed to have been unrestricted funds in the period and have been released in line with accounting policies and the charity's reserves policy

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

AUTISM ANGLIA

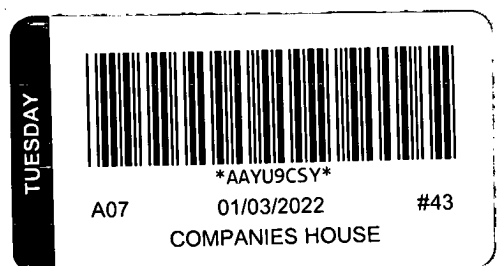
England & Wales - Charity number 1063717

Accounts

Charity Registration No. 1063717

Company Registration No. 03407778 (England and Wales)

AUTISM ANGLIA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021



AUTISM ANGLIA

LEGAL AND ADMINISTRATIVE INFORMATION

Vice Presidents

S Baron-Cohen
T Blofeld
J Sparkes

Trustees

A C E Beevers
S J Pittuck
A Eley
C N Murray
D G Burrage
J Barker
J B McElhinney ACA
N P Hodgetts

Chief Executive Officer

K Hancock

Director of Adult Services

R Hill

Doucecroft School Head Teacher

L Parkinson

Secretary

H Swift

Charity number

1063717

Company number

03407778

Registered office

59 North Hill
Colchester
CO1 1QF

Auditor

LB Group (Stratford)
1 Vicarage Lane
Stratford
London
England
E15 4HF

Bankers

The Royal Bank of Scotland
45 Head Street
Colchester
CO1 1NW

Solicitors

Goody Burrett LLP
St Martins House
63 West Stockwell Street
Colchester
CO1 1HE

AUTISM ANGLIA

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AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2021

The trustees, who are also directors of the Company for the purposes of the Companies Act, have pleasure in presenting their report and financial statements for the year ended 31 August 2021.

Reference and administrative details of the Charity, its trustees and advisers

The Charity's address, its trustees and advisers are shown on the information page at the front of these accounts.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Charitable objectives, activities and public benefit

The charitable company is established for the public benefit for the education, treatment, welfare and care of people with autism whether or not these conditions are associated with other disabilities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

The activities undertaken in order to carry out the aims of Autism Anglia for the public benefit are as follows:
To promote the support of children and adults with Autism Spectrum Conditions (ASC).

To supplement existing provision of the educational, health and social services in co-operation with local authorities, health authorities and voluntary organisations.

To provide facilities for education, integration, care and guidance in a constructive environment and to set up educational, training and residential establishments for such purposes.

To provide help and guidance for parents and families of children and young people with ASC through advice and support programmes.

To promote a greater knowledge and understanding of autism amongst the public and within the wider community.

Employment policies

The Charity operates within prescribed personnel and employment policies. The Charity develops procedures which are most appropriate to the circumstances within which it operates. Training, career development and promotion policies provide equal opportunities for all employees.

Pay policy for senior staff

The pay of senior staff is reviewed by the remuneration committee and reflects market conditions for the Third Sector and the prevailing financial climate.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Employee involvement

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

Health & Safety

The Charity has issued a policy statement on its commitment to a safe working environment for all employees and service users and has a full time Health & Safety Officer in its employment.

Employment of disabled persons

It is Charity policy to permit, wherever practicable, the employment of disabled persons and to provide appropriate opportunities for their training, career development and promotion. Where employees have become disabled in the service of the Charity, every effort is made to rehabilitate them in their former occupation or in some suitable alternative.

Volunteer contributions

The Charity has a small, but growing number of general volunteers who support and promote the Charity with the fundraising events and promotional activities that are held each year. A steering group of volunteers on the Autism Spectrum are helping to make all our events more inclusive and autism friendly.

Strategic Report

In the year ended 31 August 2021, performance of the Charity had shown a deterioration which the Trustees and Leadership Team had recognised but were also aware that performance in the short term would be equally challenging. The results for the year to 31 August 2021, and before considering the revaluations in 2021, show a significant reduction but again reflect these challenging conditions. Management continues to be resolved to address the issues that are currently affecting performance. At the time of this report, internal challenges are being addressed. We are over a year into our Strategic Plan which highlights the importance that has been placed on the financial performance of the charity. External factors relating to increasing salary costs will continue to be a challenge particularly when there is the inconsistency of fee income increases from the Local Authorities to address this challenge. Increased Agency costs due to the effects on staff health due to the Covid situation have also contributed to costs.

During the financial year there was again an increase in School Services income reflecting the fact that pupil numbers were slightly higher than the preceding twelve months. Adult Services income was also slightly higher than the previous year and this was a consequence of filling voids within the service. Additionally, costs were higher across all services again reflecting increased salary costs that have been borne principally as a consequence of National Living and Minimum Wage (NMW) legislation. As a consequence, a surplus of £202,000 (2020: £96,000 Deficit) for Adult Services and a surplus of £761,000 (2020: £44,000) for the School were recorded. These results are after considering a pro rata share of the Central Business Services result, based on turnover. During the year the School Services all functioned from the Eight Ash Green site and there were no openings or closures within Adult Services.

Welfare Rights and Corporate Appointee services have been included in our Charitable Services, along with Fundraising and Marketing, External Training and Diagnostics to better reflect the split between the not-for-profit services provided to Local Authorities and those that are provided directly by the Charity to the wider Autistic community.

The financing costs of the loans for the year decreased by a further £20,000 compared to the preceding twelve months (£10,000 lower).

Income from grant making bodies, other donations and fundraising of £34,000 was significantly lower than the previous year's figure of £75,000 as a direct result of cancelled activities due to the COVID-19 pandemic. Fundraising, donations, and grant income have to be an important source of income and there will be a need to improve the level in the next few years.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Net outgoing resources for the year amounted to £549,000 (2020: £107,000). The results are again not those that the Trustees would wish to report and reflect another difficult twelve months for the provision of services. Although the reduced reflects the effort going into reforming and repositioning services, a budgeted and further reduced deficit has been planned for the year ended 31 August 2022, and with the Strategic Plan in place there is a drive to eliminate the deficits as soon as possible.

As at the 31 August 2021, the net movement in funds was a surplus of £418,000 (2020: deficit £107,000) due to the gain from property revaluations of £905,000 (2020: £nil).

At the Balance Sheet date there was net debt regarding the bank loans of £474,000 (2020: net debt £554,000). The overall strength of financial position of the charity at the balance sheet date has weakened slightly as a result of the deficit in services. However, both the Trustees and Leadership Team are all aware of the challenges ahead in returning all services to a surplus.

The Trustees and Leadership Team are mindful of the major risks that continue to face the charity and acknowledge the need to ensure that: government bodies pay appropriate fees for contracted services; costs are controlled and kept to a minimum; vacancies in its Schools and Adult Services are kept to a manageable level; fundraising opportunities are maximised and voluntary income is maintained at required levels and that the Charity and its staff do nothing to damage the services that are provided or its reputation.

The Strategic Report was approved by the Board of Directors on the 25 February 2022 and is signed on its behalf by the Chairman on Page 7 of the Annual Report.

Financial review

Results

Pupil numbers for the year were a little higher than that of the prior year, although the mix of pupils again changed slightly and there was a decrease in the provision of residential and respite care. Income for School Services was slightly higher than the preceding twelve-month period and costs including a pro rata amount of Central Business Services, were also slightly higher in 2021 which saw a surplus for the School Services of £761,000 compared with the prior year surplus of £44,000.

Adult Services activity recorded a surplus for the year of £202,000 (2020 £96,000 deficit). Fee income increased due to a reduction in service voids and costs were marginally lower. These lower costs are predominantly due to the pro rata split across services being more favourable and that is offset by large increases in National Minimum & Living Wage.

Property Services is no longer reported upon and these costs are part of the Central Business Services, which provide all support functions to the income earning Charitable, School and Adult Services.

Financing costs of £20,000 were lower than the previous year, reflecting the importance of cash management to the Charity as well as the low rates of interest existing in the economy.

After crediting income from grant making bodies, other donations and fundraising of £41,000 (2020: £75,000) the net outgoing resources for the year amounted to £487,000, as compared to £107,000 in the previous year.

Capital Expenditure for the year was £268,000 compared to £35,000 incurred in the previous financial year.

The net debt in 2021 of the charity is £148,000, up from £22,000 net funds owed to the bank, at the previous Balance Sheet date.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Reserves Policy

In accordance with the Charities Statement of Recommended Practice (SORP) the term "reserves" are that part of the Charity's income funds that is freely available.

This definition therefore excludes restricted funds and that part of unrestricted funds not readily available; specifically income funds which could only be realised by disposing of fixed assets held for Charity use or other amounts that have been designated by the trustees.

In terms of establishing a risk reserve, the work of the Charity can be divided between those activities for which fees are charged (School and Adult Services), at a level that cover revenue costs in full and those activities that rely, in whole or in part, by fundraising.

Although the School and Adult Services form the major part of the Charity's activities, the provision of those services are not without risk. As indicated under Risk Management, those risks are well managed. The expenditure in respect of the non-fee paying part of the Charity's activities is funded principally by grants and donations with a growing proportion being met by new services. There is a risk in this area of expenditure exceeding income, but this is unlikely to be significant in relation to the overall activities of the Charity.

The trustees would normally expect to have at least two months expenditure, which currently amounts to £1,869,000, in cash reserves in order to meet fluctuations in income, current liabilities and unplanned expenditure. At the Balance Sheet date the trustees were aware that although the cash reserves were below this figure the cash flow for the forthcoming year would meet expenditure requirements.

Unrestricted funds at 31 August 2021:

	£'000
Total	7,448
Designated funds	8,248
Deficit on general funds	(800)

The deficit on general funds is being financed by bank loans, which are repayable in annual instalments over the next five years. In addition to the bank loans at 31 August 2021 of £474,000 the Charity had cash balances of £327,000.

The trustees recognise the current difficult economic climate and uncertainties around the COVID-19 pandemic but consider that in the light of the above the Charity will have sufficient funds available to meet its ongoing obligations.

Review of performance against objectives/Strategic Plan

The objective that had been set for the year in respect of School and Adult Services and the amount receivable from voluntary income was as follows:

School Services

Pupil numbers during the year at Eight Ash Green were a little higher than budget and consequently fee levels were similarly a little higher than the budgeted income figure set. Costs were higher than those budgeted but a School Services surplus was recorded. The surplus was better than that budgeted for.

School facilities continue to be reviewed in the light of demands from the Local Authorities with the aim of maintaining the high levels of service that have been built up over the years. As a result of our latest Ofsted report grading the School Service as inadequate, a total reform of the service has been undertaken including the appointment of a new Head Teacher. We still await a formal visit which has been delayed due to COVID restrictions, however we are satisfied with the results of the monitoring visits and internal audits that this is going well. The ongoing audits indicate that the School is adequately prepared for an Ofsted visit.

Adult Services

Income for the year 2021 showed a surplus against a deficit in 2020. Consequently, this shows continuous improvement when compared to the previous year.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Fundraising

Fundraising income was at a level of £2,000 in the financial period which was again below the previous year's figure and the target that had been set for the year. The level attained reflects the ongoing difficulty in the current economic climate and the competition between similar organisations and the availability of funds for such organisations.

The plan included a level of voluntary income to support the Autism Advice Service team, which relies on the voluntary income in order to sustain the service however due to COVID-19 restrictions, no further volunteers have yet been brought in.

The Charity does not use external fundraisers. All fundraising activities are carried out by the Charity's own fundraising team ensuring that their actions do not:

- i) intrude unreasonably on a person's privacy
- ii) persistently make approaches to solicit or otherwise procure money or other property for the charity
- iii) place undue pressure on a person to give money or property

The Charity received no complaints during the year about its fundraising activities.

Debt

The level of loan debt has increased with the purchase of MHR HR system but will continue to reduce with the plan that had been set.

Risk management

The Board of Trustees fully recognises its responsibility for the management of risk, and there is a subcommittee of the Board of Trustees charged with identifying, assessing and minimising the major risks (based on likelihood of occurrence and potential impact) to which the Charity is exposed.

The Board of Trustees as a body has undertaken an annual review of the Risk Register and is able to confirm that the major risks to which the Charity is exposed are properly identified, reviewed and evaluated; and that appropriate systems have been established and maintained in order to mitigate and manage those risks.

The Board considers that the major risks facing the Charity are: maintaining and growing voluntary income; continuing to ensure that government bodies pay appropriate fees for contracted services; keeping vacancies in its Schools and Adult Services to a manageable level; and ensuring that the Charity does nothing that could damage its reputation.

Strategic Plan

The Trustees have approved the new Mission Statement and Strategic Plan for the Charity which sets out the aims and purposes of Autism Anglia. Subsequent to this and as a result of changes in both the economy and Leadership Team, the Strategic Plan is currently being reviewed.

The Mission Statement states "Working together to put the needs of autistic people at the centre of everything we do".

The Strategic Plan sets out five key objectives encompassing the working of the Charity:

1. Meeting the needs of autistic people and their families,
2. Transformation and financial sustainability,
3. Ensuring our specialist services are delivered to the highest possible standard,
4. Developing new and innovative approaches, and
5. To be a rewarding and safe place to work.

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Structure, governance and management

Constitutional structure

Autism Anglia is a company limited by guarantee and is registered in England & Wales under No. 03407778 and as a charity in England & Wales under No. 1063717. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £10 per member of the Company.

Any person is entitled to apply for membership of the Charity which must be in writing and accompanied by payment of the annual subscription. The application is subject to approval by the Board of Trustees. On the 31 August 2021 there were 163 Members (2020: 186) on the Register of Members of the Company, all of whom are entitled to vote.

The Board of Trustees

The Charity's address, its trustees and advisers are given on the Legal and Administrative Information page at the front of this document.

All trustees give their time voluntarily and receive no benefits from the Charity but reimbursement of reasonable and necessary expenses is made available; details are provided in the notes to the accounts. The Charity bears the cost of the usual Directors' and Officers' insurance for the Board and other committee members as authorised by the Articles of Association.

The members of the Charity in general meeting appoint the trustees and in accordance with Article 32 one third of the trustees retire each year by rotation. The trustees retiring by rotation this year are Mr. James McElhinney and Mrs. Janet Barker and, who being eligible, offer themselves for reappointment.

Trustees who meet formally as a body bi-monthly are encouraged to attend all six meetings each year and the Annual General Meeting of Members.

The members elect the charitable trustees (the Board of Directors under Company Law) of up to twelve members (of whom not more than one half shall be non-parent members), who hold office for a term of three years but who may stand for re-election. The Board of Trustees may fill vacancies during the year by appointing trustees themselves, but any trustees so appointed shall remain in office only until the next Annual General Meeting when they shall be eligible for re-election. otherwise, trustees shall be appointed at a general meeting of the Company.

The trustees also appoint the Chief Executive who is accountable to the trustees for the day- to-day management of the Charity, implementing strategic policy and plans approved by the trustees. They are salaried and not a trustee. They also nominate one from their number to be responsible for finance, one for health and safety and another for safeguarding. The details of the chief executive, senior management and those who have acted in a professional role are shown on the information page at the beginning of these accounts.

Professor Simon Baron-Cohen, Tom Blofeld and John Sparkes MBE are Vice Presidents.

Management of the Charity

The Board of Trustees having approved the annual budget, which incorporates the agreed strategic plan, delegates the day to day management to the Chief Executive who is supported by the Senior Management team, consisting of the Director of Finance, the Director of Adult Services and the Head Teacher at Doucecroft School.

The actual outcome is monitored by the Board at each of the bi-monthly meetings.

The Trustees of Autism Anglia give of their time freely and no Trustee received any remuneration in the year.

The list of trustees that acted in the year are:

AUTISM ANGLIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

A C E Beevers
S J Pittuck
A Eley
C N Murray
D G Burrage
J Barker
J B McElhinney ACA
N P Hodgetts

Trustee induction and training

All new trustees receive a comprehensive Trustees' Manual and pursue an induction programme. (The complete programme has not been fully available due to Covid restrictions on visits etc.) It is intended that the full programme be recommenced effective January 2022. (Subject to any new Government restrictions.) Additionally, individual trustees may undertake specific training in a particular aspect of Trusteeship.

As the Charity cares for vulnerable children and adults, all trustees and School Governors submit to Disclosure & Barring Service enhanced checks on being elected.

An audit review of trustees' skills is regularly conducted. This process has ensured that the Board maintains an appropriate mix of experience and expertise. Current trustees cover a wide range of experiences, including commercial business, local government, education, accountancy, nursing, social services, financial management, and of course parents of individuals with autism.

Related companies

The Charity had nine wholly owned subsidiary companies at 31 August 2021, the details of which are in the Notes to the Accounts.

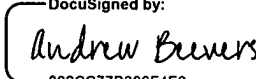
Annual General Meeting

The Annual General Meeting of the Charity will be held on the 03 October 2022 at Doucecroft School, Abbots Lane, Eight Ash Green, Colchester, CO6 3QL.

Disclosure of information to auditor

So far as each trustee is aware, there is no relevant audit information (that is, information needed by the Company's auditors in connection with the preparation of their report) of which the company's auditors are unaware. Each trustee has taken all the steps (such as making enquiries of other trustees and the auditors and any steps required by the trustee's duty to exercise due care, skill and diligence) that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that the Company's auditors are aware of that information.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

DocuSigned by:

0920C77B386F4E3.....
A C E Beevers
Trustee

AUTISM ANGLIA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2021

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

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

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

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

AUTISM ANGLIA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF AUTISM ANGLIA

Opinion

We have audited the financial statements of Autism Anglia (the 'Charity') for the year ended 31 August 2021 which comprise the 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 August 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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 Charity'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 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.

AUTISM ANGLIA

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AUTISM ANGLIA

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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, the trustees, who are also the directors of the charitable company for the purpose 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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the charities sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

AUTISM ANGLIA

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AUTISM ANGLIA

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Reviewed the internal controls in place, specifically around payroll and bank transactions; and
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.
- Investigated the rationale behind significant or unusual transactions


In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with the company's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Richard Lane (Senior Statutory Auditor)
for and on behalf of LB Group (Stratford)

28-02-22
.....

Chartered Accountants
Statutory Auditor

Number One
Vicarage Lane
Stratford
London
England
E15 4HF

LB Group (Stratford) is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

AUTISM ANGLIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>						
Donations	3	37,509	4,142	41,651	60,296	75,472
<u>Charitable activities</u>						
School Services	4	3,867,572	99,078	3,966,650	-	3,437,024
Adult Services	4	6,621,717	-	6,621,717	-	6,710,872
Other Services	4	4,144	-	4,144	25,926	25,926
Charitable Services	4	117,003	-	117,003	104,165	104,165
Other trading activities		1,764	-	1,764	10,377	10,377
Other income	5	-	-	-	172,711	172,711
Total income		10,649,709	103,220	10,752,929	15,176	10,536,547
<u>Expenditure on:</u>						
Raising funds	6	121,057	-	121,057	-	-
Charitable activities	7	11,033,613	64,818	11,098,431	6,153	10,628,171
Exceptional write-offs	11	(106,043)	-	(106,043)	-	-
Finance Costs	12	(4,328)	-	(4,328)	15,612	15,612
Total resources expended		11,044,299	64,818	11,109,117	6,153	10,643,783
Net (outgoing)/incoming resources		(394,590)	38,402	(356,188)	9,023	(107,236)
Other recognised gains and losses						
Revaluation of tangible fixed assets		905,000	-	905,000	-	-
Net movement in funds		510,410	38,402	548,812	(116,259)	(107,236)
Fund balances at 1 September 2020		6,938,170	70,952	7,009,122	61,929	7,116,358
Fund balances at 31 August 2021		7,448,580	109,354	7,557,934	70,952	7,009,122

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AUTISM ANGLIA**BALANCE SHEET****AS AT 31 AUGUST 2021**

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	13		8,248,369		7,223,591
Current assets					
Debtors	14	1,246,429		784,683	
Cash at bank and in hand		326,611		575,872	
		1,573,040		1,360,555	
Creditors: amounts falling due within one year	16	(1,918,420)		(1,166,515)	
Net current (liabilities)/assets			(345,380)		194,040
Total assets less current liabilities			7,902,989		7,417,631
Creditors: amounts falling due after more than one year	17		(345,055)		(408,509)
Net assets			7,557,934		7,009,122
Income funds					
Restricted funds - general	18		109,354		70,952
<u>Unrestricted funds</u>					
Designated funds	19	8,248,368		7,223,591	
General unrestricted funds		(799,788)		(285,421)	
			7,448,580		6,938,170
			7,557,934		7,009,122

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

25-02-22

The financial statements were approved by the Trustees on

DocuSigned by:

Andrew Beevers

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DocuSigned by:

James McElhinney

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A C E Beevers, Trustee**J B McElhinney ACA, Trustee****Company Registration No. 03407778**

AUTISM ANGLIA**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	2021		2020	
		£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	25		95,920		(11,107)
Investing activities					
Purchase of tangible fixed assets		(267,760)		(34,877)	
Proceeds on disposal of tangible fixed assets		1,753		517,036	
Net cash (used in)/generated from investing activities			(266,007)		482,159
Financing activities					
Repayment of bank loans		(79,174)		(402,304)	
Net cash used in financing activities			(79,174)		(402,304)
Net (decrease)/increase in cash and cash equivalents			(249,261)		68,748
Cash and cash equivalents at beginning of year			575,872		507,124
Cash and cash equivalents at end of year			<u>326,611</u>		<u>575,872</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Charity information

Autism Anglia is a private company limited by guarantee incorporated in England and Wales. The registered office is 59 North Hill, Colchester, Essex, C01 1QF. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

As with most voluntary sector organisations the going concern basis used for preparing these financial statements is dependent upon obtaining continued funding to provide the necessary working capital for the general running of the charity. The trustees are working hard to obtain the funding required to continue the wide range of services offered. On this basis, the charity consider it appropriate to prepare the financial statements on the going concern basis. Please see further details in our reserves policy within the Trustees Report.

The Trustees are working hard to obtain funding required to continue the wide range of services offered and they are constantly reviewing the services provided to ensure that they continue to be provided on a cost effective basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in Kind are recognised at open market value on the date of receipt.

Grant income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to that category. Where costs such as head office can not be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The costs of generating funds (fundraising) include the costs of generating voluntary income.

The costs of Charitable Activities comprise of all the resources applied by the charity in undertaking its work to meet its Charitable objects as opposed to the costs of raising funds and governance.

Governance costs represents expenditure incurred in the compliance with statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets, less their residual values, on a systematic basis over their useful lives on the following bases:

Freehold land and buildings	1.0%- 2.5% per annum
Leasehold land and buildings	at a rate commensurate with the period of the lease
Fixtures & Fittings	15% per annum
Motor vehicles	20% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees have determined that the estimates used during the independent property valuation to be appropriate for. The trustees have also determined that it is appropriate that the school premises is not depreciated as it is classified as a specialised asset.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

3 Donations

	Unrestricted funds	Restricted funds general	Total	Unrestricted funds	Restricted funds general	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	37,509	4,142	41,651	60,296	15,176	75,472
Donations and gifts						
Donations and Gifts	37,509	4,142	41,651	60,296	15,176	75,472
	37,509	4,142	41,651	60,296	15,176	75,472

4 Charitable activities

	School Services	Adult Services	Other Services	Charitable Services	Total 2021	Total 2020
	2021	2021	2021	2021		
	£	£	£	£	£	£
Sales within charitable activities	3,966,650	6,608,193	3,821	117,003	10,695,667	10,074,074
Government Grants	-	13,524	323	-	13,847	203,913
	3,966,650	6,621,717	4,144	117,003	10,709,514	10,277,987
Analysis by fund						
Unrestricted funds	3,867,572	6,621,717	4,144	117,003	10,610,436	10,277,987
Restricted funds - general	99,078	-	-	-	99,078	-
	3,966,650	6,621,717	4,144	117,003	10,709,514	10,277,987

The Government Grant income all relates to the Coronavirus funding provided by the government to support businesses and charities.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

4 Charitable activities

(Continued)

For the year ended 31 August 2020

	School Services £	Adult Services £	Other Services £	Charitable Services £	Total 2020 £
Sales within charitable activities	3,434,469	6,530,457	11,561	97,587	10,074,074
Government Grants	2,555	180,415	14,365	6,578	203,913
	<u>3,437,024</u>	<u>6,710,872</u>	<u>25,926</u>	<u>104,165</u>	<u>10,277,987</u>
Analysis by fund					
Unrestricted funds	<u>3,437,024</u>	<u>6,710,872</u>	<u>25,926</u>	<u>104,165</u>	<u>10,277,987</u>

5 Other income

	Total 2021 £	Unrestricted funds 2020 £
Net gain on disposal of tangible fixed assets	-	172,711
	<u>-</u>	<u>172,711</u>

6 Raising funds

	Unrestricted funds 2021 £	Total 2020 £
<u>Fundraising and publicity</u>		
Other fundraising costs	121,057	-
	<u>121,057</u>	<u>-</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

7 Charitable activities

	School Services 2021 £	Adult Services 2021 £	Charitable Services 2021 £	Other services 2021 £	Total 2021 £	Total 2020 £
Staff costs	2,606,186	5,433,589	215,138	834,334	9,089,247	7,773,124
Depreciation	100,223	48,496	4,334	-	153,053	215,168
Running Costs	495,043	938,367	231	406,734	1,840,375	2,626,515
Share of support costs	4,356	-	11,400	-	15,756	13,364
	<u>3,205,808</u>	<u>6,420,452</u>	<u>231,103</u>	<u>1,241,068</u>	<u>11,098,431</u>	<u>10,628,171</u>
	<u>3,205,808</u>	<u>6,420,452</u>	<u>231,103</u>	<u>1,241,068</u>	<u>11,098,431</u>	<u>10,628,171</u>
Analysis by fund						
Unrestricted funds	3,140,990	6,420,452	231,103	1,241,068	11,033,613	10,622,018
Restricted funds - general	64,818	-	-	-	64,818	6,153
	<u>3,205,808</u>	<u>6,420,452</u>	<u>231,103</u>	<u>1,241,068</u>	<u>11,098,431</u>	<u>10,628,171</u>

For the year ended 31 August 2020

	School Services £	Adult Services £	Charitable Services £	Other services £	Total 2020 £
Staff costs	2,035,744	4,706,006	178,944	852,430	7,773,124
Depreciation	174,235	32,083	-	8,850	215,168
Running Costs	818,674	1,358,569	53,839	395,433	2,626,515
Share of support costs	328	-	-	13,036	13,364
	<u>3,028,981</u>	<u>6,096,658</u>	<u>232,783</u>	<u>1,269,749</u>	<u>10,628,171</u>
	<u>3,028,981</u>	<u>6,096,658</u>	<u>232,783</u>	<u>1,269,749</u>	<u>10,628,171</u>
Analysis by fund					
Unrestricted funds	3,022,828	6,096,658	232,783	1,269,749	10,622,018
Restricted funds - general	6,153	-	-	-	6,153
	<u>3,028,981</u>	<u>6,096,658</u>	<u>232,783</u>	<u>1,269,749</u>	<u>10,628,171</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Audit fees	-	11,400	11,400	-	12,956	12,956
Governance costs - other	-	4,356	4,356	-	408	408
	-	15,756	15,756	-	13,364	13,364
Analysed between Charitable activities	-	15,756	15,756	-	13,364	13,364

Central Business Services (CBS) is the function of Autism Anglia that supports the rest of the organisation. It includes HR, IT, FM, H&S and Finance, as well as Execs. An internal charge is made to the not-for-profit areas, Adult Services (AS), Child Services (DCS), and Charitable Services (CS) which is approximately calculated on turnover for the time being.

Note it does not include Fundraising and Marketing, as these we consider not to be supported by any not-for-profit income from LA or CCH and this cost sits in CS, to fund new initiatives or supplement existing services that need something above and beyond.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charitable company during the year.

During the year trustees were not reimbursed (2020: £255) for any expenses incurred on behalf of the charitable company.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
School Services	106	79
Adult Services	211	204
Central Business Services	23	12
Charitable Services	10	6
Total	350	301

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

10 Employees (Continued)

Employment costs	2021 £	2020 £
Wages and salaries	8,300,889	6,906,748
Social security costs	563,321	558,120
Other pension costs	174,975	308,256
	<u>9,039,185</u>	<u>7,773,124</u>

The number of employees whose remuneration was £60,000 or more were:

	2021 Number	2020 Number
£60,000 - £70,000	2	2
£70,000 - £80,000	2	1
£80,000 - £90,000	-	1
	<u>4</u>	<u>4</u>

11 Exceptional write-offs

During the year a number of older balances were identified that the charity has elected to write off. These related to old balances within the trade debtors and trade creditors ledgers. Debit balances written off were £246,175 and Credit balances written off were £352,219. The net impact of this is shown on the face of the Statement of Financial Activities.

12 Finance Costs

	Unrestricted funds £ 2021	Unrestricted funds £ 2020
Financing costs	(4,328)	15,612
	<u>(4,328)</u>	<u>15,612</u>

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

13 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Fixtures and Fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 September 2020	9,759,104	184,777	400,802	504,426	10,849,109
Additions	184,283	5,164	78,313	-	267,760
Disposals	-	(112,004)	(305,208)	-	(417,212)
Revaluation	905,000	-	-	-	905,000
At 31 August 2021	10,848,387	77,937	173,907	504,426	11,604,657
Depreciation and impairment					
At 1 September 2020	2,676,633	125,289	350,582	473,014	3,625,518
Depreciation charged in the year	91,412	6,839	18,320	31,412	147,983
Eliminated in respect of disposals	-	(112,004)	(305,208)	-	(417,212)
At 31 August 2021	2,768,045	20,124	63,693	504,426	3,356,288
Carrying amount					
At 31 August 2021	8,080,342	57,813	110,214	-	8,248,369
At 31 August 2020	7,082,471	59,488	50,220	31,412	7,223,591

Land and buildings with a carrying amount of £3,325,000 were revalued at 31 August 2021 by Fenn Wright, Chartered Surveyors, independent valuers not connected with the charitable company, on the basis of market value. The valuation was prepared in accordance with the requirements of the RICS Valuation - Global Standards, July 2017.

The basis of the valuation was 'Market Value' of the freehold vacant possession interest of the individual properties.

The valuer's opinion of 'Market Value' was primarily derived using analysis of comparable market transactions on arm's length terms.

Freehold land and buildings includes Doucecroft School at a cost of £6,930,000 which has been classified as a specialised asset and is not subject to re-valuation.

At 31 August 2021, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £6,687,000 (2020: £6,594,000)

The revaluation surplus is disclosed in note 19, designated funds.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

14 Debtors	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	631,975	490,021
Other debtors	296,998	144,564
Prepayments and accrued income	317,456	150,098
	<u>1,246,429</u>	<u>784,683</u>

15 Loans and overdrafts	2021	2020
	£	£
Bank loans	<u>474,336</u>	<u>553,510</u>
Payable within one year	129,281	145,001
Payable after one year	<u>345,055</u>	<u>408,509</u>

The bank loans are secured on all of the assets of the Company and represent 6.38% (2020: 6.59%) of the value of those assets. The bank loans are repayable in instalments until 2024. The Company has two bank loans and on each loan the interest payable is at a rate of 1.5% above base rate.

16 Creditors: amounts falling due within one year		2021	2020
	Notes	£	£
Bank loans	15	129,281	145,001
Other taxation and social security		457,985	143,961
Trade creditors		281,556	176,517
Client balance		192,226	192,207
Other creditors		502,718	297,424
Accruals and deferred income		354,654	211,405
		<u>1,918,420</u>	<u>1,166,515</u>

Client balances are represented by monies held as part of cash at bank.

17 Creditors: amounts falling due after more than one year		2021	2020
	Notes	£	£
Bank loans	15	<u>345,055</u>	<u>408,509</u>

AUTISM ANGLIA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 AUGUST 2021****18 Restricted funds**

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

	Movement in funds			Movement in funds			Transfers	Balance at 31 August 2021
	Balance at 1 September 2019	Incoming resources	Resources expended	Balance at 1 September 2020	Incoming resources	Resources expended		
	£	£	£	£	£	£	£	£
School services	36,612	1,780	-	38,392	20,711	(20,726)	2,907	41,284
Adult services	25,317	11,880	(5,574)	31,623	82,509	(44,092)	(1,970)	68,070
Family support	-	1,416	(479)	937	-	-	(937)	-
	<u>61,929</u>	<u>15,076</u>	<u>(6,053)</u>	<u>70,952</u>	<u>103,220</u>	<u>(64,818)</u>	<u>-</u>	<u>109,354</u>

School Services

Of the aggregate £41,284 balance as at 31 August 2021, £1,051 is only available to be used against a transition garden project and £12,806 is only available to use against the Happy Adventures (outdoor play equipment) project. The remaining balance is to be used against any school project.

Adult Services

Of the £68,070 balance, £7,160 is reserved against a sensory provision at Peldon Old Rectory. The balance comprises general funds attribute to various sites to be spent as needed.

AUTISM ANGLIA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021****19 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 August 2021 £
	Balance at 1 September 2019 £	Fixed asset additions £	Depreciation £	Disposals £	Balance at 1 September 2020 £	Fixed asset additions £	Depreciation £	Revaluations, gains and losses £	
Fixed Assets	4,855,874	34,877	(201,009)	-	4,689,742	267,760	(147,983)	-	4,809,519
Fixed assets revaluation reserve	2,899,470	-	(14,159)	(351,462)	2,533,849	-	-	905,000	3,438,849
	<u>7,755,344</u>	<u>34,877</u>	<u>(215,168)</u>	<u>(351,462)</u>	<u>7,223,591</u>	<u>267,760</u>	<u>(147,983)</u>	<u>905,000</u>	<u>8,248,368</u>

The designated funds balance represents the net book value of tangible fixed assets at the year end. The purpose of the fund is to represent separately the portion of the Charity's unrestricted funds that are not free for general use. Each year an amount is transferred to or from the fund representing the movement in the net book value of fixed assets for that year.

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

20 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 August 2021 are represented by:						
Tangible assets	8,248,369	-	8,248,369	7,223,591	-	7,223,591
Current assets/ (liabilities)	(345,380)	-	(345,380)	194,040	-	194,040
Long term liabilities	(345,055)	-	(345,055)	(408,509)	-	(408,509)
	<u>7,557,934</u>	<u>-</u>	<u>7,557,934</u>	<u>7,009,122</u>	<u>-</u>	<u>7,009,122</u>

21 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	205,220	126,925
Between two and five years	648,929	289,092
In over five years	133,333	273,391
	<u>987,482</u>	<u>689,408</u>

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>296,050</u>	<u>299,905</u>

There are no related party transactions that require disclosure in either 2021 or 2020

AUTISM ANGLIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

23 Pension note

The company operates a defined pension contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The charge for pension cost represents contributions payable by the company to the fund and amounted to £174,975 (2020: £308,000).

Contributions totalling £36,335 (2020: £34,587) were payable to the fund at the year end and are included in creditors. Pension contributions by the company in respect of higher paid employees totalled £11,542 (2020: £11,242).

24 Subsidiaries

These financial statements are separate Charity financial statements for Autism Anglia.

Details of the Charity's subsidiaries at 31 August 2021 are as follows:

Name of undertaking	Country of incorporation	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Autism East Limited	England	Dormant	Ordinary	100.00	
Autism Essex Limited	England	Dormant	Ordinary	100.00	
Autism Norfolk Limited	England	Dormant	Ordinary	100.00	
Autism Suffolk Limited	England	Dormant	Ordinary	100.00	
East Anglian Autistic Limited	England	Dormant	Ordinary	100.00	
Anglian Autistic Society Limited	England	Dormant	Limited by guarantee	100.00	
The East Anglian Autistic Society	England	Dormant	Limited by guarantee	100.00	
The Essex Autistic Society	England	Dormant	Limited by guarantee	100.00	
Norfolk Autistic Society	England	Dormant	Limited by guarantee	100.00	

The registered office of all of the above companies is 59 North Hill, Colchester, CO1 1QF

25 Cash generated from operations	2021 £	2020 £
Surplus/(deficit) for the year	(356,188)	(107,236)
Gain on disposal of tangible fixed assets	(1,754)	(172,711)
Depreciation and impairment of tangible fixed assets	147,983	215,168
Adjustment on disposal of property	-	7,137
Movements in working capital:		
(Increase) in debtors	(461,746)	(6,490)
Increase in creditors	767,625	53,025
Cash generated from/(absorbed by) operations	95,920	(11,107)

AUTISM ANGLIA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 AUGUST 2021**26 Analysis of changes in net debt**

	At 1 September 2020 £	Cash flows £	At 31 August 2021 £
Cash at bank and in hand	575,872	(249,261)	326,611
Loans falling due within one year	(145,001)	15,720	(129,281)
Loans falling due after more than one year	(408,509)	63,454	(345,055)
	<u>22,362</u>	<u>(170,087)</u>	<u>(147,725)</u>