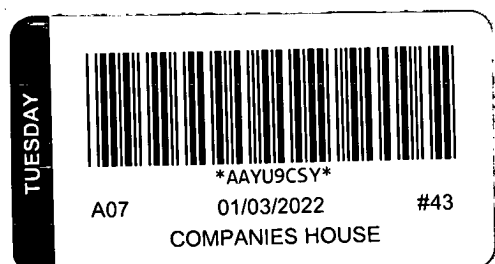


Charity Registration No. 1063717

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

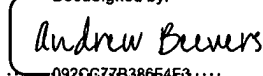
The Annual General Meeting of the Charity will be held on the 03 October 2022 at Doucecroft School, Abbots Lane, Eight Ash Green, Colchester, CO6 3QL.

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:


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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

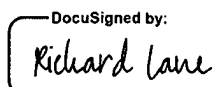
In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- 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:

2E2E030F622E454...

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)
<u>Other recognised gains and losses</u>						
Revaluation of tangible fixed assets		905,000	-	905,000	-	-
Net movement in funds		510,410	38,402	548,812	9,023	(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

F977E96EC4974D1...

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			326,611		575,872

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	Unrestricted funds
	2021 £	2020 £
Net gain on disposal of tangible fixed assets	-	172,711

6 Raising funds

	Unrestricted funds	Total
	2021 £	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></u>	<u></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></u>	<u></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
Other taxation and social security		457,985
Trade creditors		281,556
Client balance		192,226
Other creditors		502,718
Accruals and deferred income		354,654
		<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	345,055
		<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				
	Balance at 1 September 2019	Incoming resources	Resources expended	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 31 August 2021
	£	£	£	£	£	£	£	£
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>