

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	
Charlty 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
- Evolvment 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.

Doucecroft 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 Beevers

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
Charitable activities							
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		11,289,484	188,741	11,478,225	12,127,942	240,662	12,368,604
Expenditure on:							
Raising funds	5	126,375	-	126,375	123,794	-	123,794
Charitable activities							
	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		12,192,019	149,841	12,341,860	12,131,661	121,795	12,253,456
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							
		(869,606)	5,971	(863,635)	211,904	(96,756)	115,148
Fund balances at 1 September 2022		8,060,484	12,598	8,073,082	7,848,580	109,354	7,957,934
Fund balances at 31 August 2023		7,190,878	18,569	7,209,447	8,060,484	12,598	8,073,082

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	(3,182,499)		(1,513,810)	
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		(516,357)		(856,913)
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>134,737</u>	<u>48,899</u>	<u>206,093</u>	<u>254,992</u>
Donations and gifts				
Donations and Gifts	134,737	48,899	206,093	254,992
	<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 2023		Charitable Services		Total School Services 2023		Adult Services		Charitable Services		Total
	2023	£	2023	£	2023	£	2022	£	2022	£	2022
Sales within charitable activities	4,549,276		6,348,093		11,343,488		4,541,585		7,304,232		12,113,612
Analysis by fund											
Unrestricted funds	4,500,262		6,208,366		11,154,747		4,507,016		7,304,232		12,079,043
Restricted funds - general	49,014		139,727		188,741		34,569		-		34,569
	4,549,276		6,348,093		11,343,488		4,541,585		7,304,232		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>

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	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	2,262,460
Share of support costs	-	-	-	-	-	-	23,859	23,859
	3,638,054	6,714,957	1,820,044	12,173,055	3,625,137	6,628,208	462,944	12,096,478
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	11,974,683
Restricted funds - general	37,697	112,144	-	149,841	31,899	89,896	-	121,795
	3,638,054	6,714,957	1,820,044	12,173,055	3,625,137	6,628,208	462,944	12,096,478

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	1,756
	<u>23,500</u>	<u>359</u>	<u>23,859</u>	<u>14,000</u>	<u>1,756</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
	<u> </u>	<u> </u>

10 Finance Costs

	Unrestricted funds £ 2023	Unrestricted funds £ 2022
Financing costs	42,430	33,184
	<u> </u>	<u> </u>

11 Intangible fixed assets

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

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>

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

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

School Services
At the year end there are no ongoing restricted funds in relation to school 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 Whiststone, £5,249 for general improvements in residential services and £4,564 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	Depreciation	Disposals		
Fixed assets	£	£	£	£	£	£	£	
Fixed assets revaluation reserve	4,809,519	130,113	(130,279)	4,809,353	97,461	(148,413)	-	
Intangible fixed assets	3,438,849	-	-	3,438,849	-	-	3,438,849	
	-	70,085	-	70,085	-	-	(70,085)	
	8,248,368	200,198	(130,279)	8,318,287	97,461	(148,413)	(70,085)	
							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		2023		2023	2022	(restated)	2022	2022
	£		£		£	£	(restated)	£	£
Fund balances at 31 August 2023 are represented by:									
Intangible fixed assets	-		-		-	70,085	-	-	70,085
Tangible assets	8,197,250		-		8,197,250	8,248,203	-	-	8,248,203
Current assets/(liabilities)	(490,015)		18,569		(471,446)	599,109	12,598	611,707	
Long term liabilities	(516,357)		-		(516,357)	(856,913)	-	(856,913)	
	<u>7,190,878</u>		<u>18,569</u>		<u>7,209,447</u>	<u>8,060,484</u>	<u>12,598</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	<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 2022	Cash flows At 31 August 2023	
	£	£	£
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>

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

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.