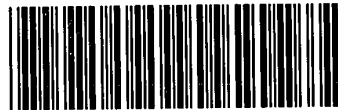


REGISTERED COMPANY NUMBER: 03407778 (England and Wales)
REGISTERED CHARITY NUMBER: 1063717

Registrars Copy

AUTISM ANGLIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2024

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AUTISM ANGLIA

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FOR THE YEAR ENDED 31 AUGUST 2024**

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AUTISM ANGLIA

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

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

AUTISM ANGLIA

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

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

OBJECTIVES AND ACTIVITIES

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

Vision:

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

Objectives:

- Meeting the needs of autistic people and their families;
- Organisational improvement and financial sustainability;
- Quality Assurance and compliance;
- 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.

Significant activities

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

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

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

OBJECTIVES AND ACTIVITIES (CONTINUED)

Public benefit

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

Employment Policies

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

Employee Involvement

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

Employment of Disabled Persons

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

Pay Policy for Senior Staff

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

Health and Safety

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

Volunteer Contributions

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

AUTISM ANGLIA

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

STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE

School Services

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

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

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

Adult Services

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

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

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

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

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

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

AUTISM ANGLIA

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

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Fundraising activities

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

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

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

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

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

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

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

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

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

Debt

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

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

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

AUTISM ANGLIA

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

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Principal risks and uncertainties

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

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

The significant areas that pose major risk are as follows:

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

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

FINANCIAL REVIEW

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

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

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

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

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

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

AUTISM ANGLIA

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

FINANCIAL REVIEW (CONTINUED)

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

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

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

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

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

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

Reserves policy

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

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

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

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

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

AUTISM ANGLIA

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

FINANCIAL REVIEW (CONTINUED)

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

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

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

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

Going concern

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

Future plans

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

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

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

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

AUTISM ANGLIA

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

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

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

The Board of Trustees

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

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

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

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

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

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

AUTISM ANGLIA

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

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Management of the charity

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

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

The list of trustees that acted in the year are:

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

Induction and training of new trustees

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

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

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

Related parties

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Risk management

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

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

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

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

AUTISM ANGLIA

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

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

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

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

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

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

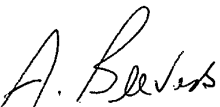
So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit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

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

AUDITORS

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

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


.....
A C E Beevers - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AUTISM ANGLIA

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

Responsibilities of trustees

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AUTISM ANGLIA

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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

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

Our approach was as follows:

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

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

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

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

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

Use of our report

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

TC Group

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

Date: *7.5.2016*

AUTISM ANGLIA

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

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

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements


AUTISM ANGLIA

BALANCE SHEET (REGISTERED NUMBER: 03407778)

31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	7,973,601	-	7,973,601	8,197,251
CURRENT ASSETS					
Debtors	13	1,343,417	-	1,343,417	2,402,038
Cash at bank and in hand		1,843,712	6,712	1,850,424	309,014
		3,187,129	6,712	3,193,841	2,711,052
CREDITORS					
Amounts falling due within one year	14	(4,164,737)	-	(4,164,737)	(3,181,505)
NET CURRENT ASSETS		(977,608)	6,712	(970,896)	(470,453)
TOTAL ASSETS LESS CURRENT LIABILITIES		6,995,993	6,712	7,002,705	7,726,798
CREDITORS					
Amounts falling due after more than one year	15	(66,578)	-	(66,578)	(517,351)
NET ASSETS		6,929,415	6,712	6,936,127	7,209,447
FUNDS	19				
Unrestricted funds				6,929,415	7,190,878
Restricted funds				6,712	18,569
TOTAL FUNDS				6,936,127	7,209,447

The financial statements were approved by the Board of Trustees and authorised for issue on 15.7.2025 and were signed on its behalf by:


A C E Beevers - Trustee

The notes form part of these financial statements

AUTISM ANGLIA

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

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	1,741,176	657,933
Interest paid		<u>(27,807)</u>	<u>(42,430)</u>
Net cash provided by operating activities		<u>1,713,369</u>	<u>615,503</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(45,946)	(97,461)
Sale of tangible fixed assets		<u>898</u>	<u>-</u>
Net cash used in investing activities		<u>(45,048)</u>	<u>(97,461)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(126,911)</u>	<u>(145,252)</u>
Net cash used in financing activities		<u>(126,911)</u>	<u>(145,252)</u>
Change in cash and cash equivalents in the reporting period		1,541,410	372,790
Cash and cash equivalents at the beginning of the reporting period		<u>309,014</u>	<u>(63,776)</u>
Cash and cash equivalents at the end of the reporting period		<u>1,850,424</u>	<u>309,014</u>

The notes form part of these financial statements

AUTISM ANGLIA

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

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(160,610)	(863,635)
Adjustments for:		
Depreciation charges	156,299	148,413
(Profit)/loss on disposal of fixed assets	(310)	70,085
Interest paid	27,807	42,430
Decrease/(increase) in debtors	1,058,619	(349,319)
Increase in creditors	<u>659,371</u>	<u>1,609,959</u>
Net cash provided by operations	<u><u>1,741,176</u></u>	<u><u>657,933</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.23 £	Cash flow £	At 31.8.24 £
Net cash			
Cash at bank and in hand	<u>309,014</u>	<u>1,541,410</u>	<u>1,850,424</u>
	<u>309,014</u>	<u>1,541,410</u>	<u>1,850,424</u>
Debt			
Debts falling due within 1 year	(132,070)	96,369	(35,701)
Debts falling due after 1 year	<u>(61,401)</u>	<u>30,542</u>	<u>(30,859)</u>
	<u>(193,471)</u>	<u>126,911</u>	<u>(66,560)</u>
Total	<u><u>115,543</u></u>	<u><u>1,668,321</u></u>	<u><u>1,783,864</u></u>

The notes form part of these financial statements

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

1. CHARITY INFORMATION

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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

Going Concern

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

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

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

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

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

Critical accounting judgements and key sources of estimation uncertainty

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

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

2. ACCOUNTING POLICIES - continued

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

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

Valuation of Freehold Property

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

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

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

Charitable funds

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

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

Income

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

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

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

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

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

Expenditure

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

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

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

2. ACCOUNTING POLICIES - continued

Expenditure (continued)

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

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

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

Tangible fixed assets

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

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

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

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

Impairment of fixed assets

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

Pension costs and other post-retirement benefits

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

Cash and cash equivalents

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

Financial Instruments

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

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

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

2. ACCOUNTING POLICIES - continued

Financial Instrument (continued)

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

Basic financial assets

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

Basic financial liabilities

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

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

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

De-recognition of financial liabilities

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

Operating leases

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

AUTISM ANGLIA

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

3. DONATIONS AND LEGACIES

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. RAISING FUNDS

Raising donations and legacies

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

6. CHARITABLE ACTIVITIES COSTS

Charitable activities 2024 -

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

AUTISM ANGLIA

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

6. CHARITABLE ACTIVITIES COSTS - continued

Charitable activities 2023 -

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

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

7. SUPPORT COSTS

Support costs 2024 -

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

Support costs 2023 -

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

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

AUTISM ANGLIA

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

7. SUPPORT COSTS - continued

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

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

8. NET INCOME/(EXPENDITURE)

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

AUTISM ANGLIA

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

10. STAFF COSTS

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

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

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

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

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows -

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

Redundancy payments

Total redundancy payments for the year were as follows -

2024	2023
£	£
<u>196,587</u>	<u>-</u>

AUTISM ANGLIA

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

12. TANGIBLE FIXED ASSETS

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

Cost or valuation at 31 August 2024 is represented by:

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

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

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

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

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

12. TANGIBLE FIXED ASSETS - continued

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

Analysis of Deferred Income

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

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

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

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

Disclosure adjustment

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

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

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

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

Disclosure adjustment

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

16. LOANS

An analysis of the maturity of loans is given below:

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

17. LEASING AGREEMENTS

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

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

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

18. SECURED DEBTS

The following secured debts are included within creditors:

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

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

19. MOVEMENT IN FUNDS

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

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

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

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

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

General Fund

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

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

19. MOVEMENT IN FUNDS - continued

Fixed Asset Fund

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

Fixed Asset Revaluation Reserve

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

Adult Services

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

School Services

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

20. EMPLOYEE BENEFIT OBLIGATIONS

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

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

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

21. RELATED PARTY DISCLOSURES

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

22. SUBSIDIARIES

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

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

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

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

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

23. SUBSEQUENT EVENTS

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