

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

AUTISM ANGLIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2025

AUTISM ANGLIA

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FOR THE YEAR ENDED 31 AUGUST 2025**

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AUTISM ANGLIA

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

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

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

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

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

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

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

The Plan also sets out the following values:

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

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

OBJECTIVES AND ACTIVITIES (CONTINUED)

Significant activities

The activities undertaken support the aims of Autism Anglia:

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

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

Public benefit

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

Employment Policies

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

Employee Involvement

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

Employment of Disabled Persons

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

Pay Policy for Senior Staff

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

Health and Safety

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

Volunteer Contributions

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

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE

School Services

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

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

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

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

Adult Services

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

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

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

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

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

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

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Fundraising activities (Including Donations)

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

Key Projects:

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

Key Successes:

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

Our Strategic Pillars for 2025-2028 are:

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

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

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

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

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

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Debt

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

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

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

Principal risks and uncertainties

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

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

The significant areas that pose major risk are as follows:

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

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

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

FINANCIAL REVIEW

Financial position

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

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

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

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

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

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

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

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

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

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

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

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

FINANCIAL REVIEW (CONTINUED)

Reserves policy

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

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

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

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

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

Reserves at 31 August 2025 were:

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

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

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

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

FINANCIAL REVIEW (CONTINUED)

Going concern

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

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

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

The Board of Trustees

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

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

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

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

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

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

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Management of the charity

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

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

The list of trustees that acted in the year are:

J Barker (Retired June 2025)

A C E Beevers

N P Hodgetts

J B McElhinney ACA

H M McGuckin

S J Pittuck

C N Rowe

Induction and training of new trustees

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

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

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

Related parties

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

AUTISM ANGLIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

TRUSTEES' RESPONSIBILITY STATEMENT

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

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

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

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

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

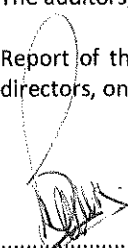
So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit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

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

AUDITORS

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

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


.....
A C E Beevers - Trustee

11th March 2026

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AUTISM ANGLIA

Opinion

We have audited the financial statements of Autism Anglia (the 'charitable company') for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AUTISM ANGLIA

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

Our approach was as follows:

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AUTISM ANGLIA

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

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

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

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

Use of our report

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

TC Group

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

Date: 19.3.2026

AUTISM ANGLIA

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

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

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

AUTISM ANGLIA

**BALANCE SHEET
31 AUGUST 2025**

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

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

.....
A C E Beevers - Trustee

The notes form part of these financial statements

AUTISM ANGLIA

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

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	3,031,757	1,741,176
Interest paid		<u>(19,003)</u>	<u>(27,807)</u>
Net cash provided by operating activities		<u>3,012,754</u>	<u>1,713,369</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(30,126)	(45,946)
Sale of tangible fixed assets		869	898
Interest received		<u>73,389</u>	<u>-</u>
Net cash provided by/(used in) investing activities		<u>44,132</u>	<u>(45,048)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(35,741)</u>	<u>(126,911)</u>
Net cash used in financing activities		<u>(35,741)</u>	<u>(126,911)</u>
Change in cash and cash equivalents in the reporting period		3,021,145	1,541,410
Cash and cash equivalents at the beginning of the reporting period		<u>1,850,424</u>	<u>309,014</u>
Cash and cash equivalents at the end of the reporting period		<u>4,871,569</u>	<u>1,850,424</u>

The notes form part of these financial statements

AUTISM ANGLIA

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

AUTISM ANGLIA

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

1. CHARITY INFORMATION

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Going Concern

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

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

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

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

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

Critical accounting judgements and key sources of estimation uncertainty

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

2. ACCOUNTING POLICIES - continued

Critical accounting judgements and key sources of estimation uncertainty

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

Valuation of Freehold Property

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

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

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

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

Charitable funds

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

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

Income

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

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

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

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

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

Expenditure

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

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

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

2. ACCOUNTING POLICIES - continued

Expenditure (continued)

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

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

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

Tangible fixed assets

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

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

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

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

Impairment of fixed assets

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

Pension costs and other post-retirement benefits

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

Cash and cash equivalents

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

Financial Instruments

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

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

2. ACCOUNTING POLICIES - continued

Financial Instruments (continued)

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

Basic financial assets

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

Basic financial liabilities

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

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

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

De-recognition of financial liabilities

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

Operating leases

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

AUTISM ANGLIA

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

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>64,575</u>	<u>55,613</u>

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

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>33,502</u>	<u>98,062</u>

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

5. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>73,389</u>	<u>-</u>

6. INCOME FROM CHARITABLE ACTIVITIES

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

7. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	117,688	91,431
Fundraising expenses	<u>30,749</u>	<u>29,232</u>
	<u>148,437</u>	<u>120,663</u>

AUTISM ANGLIA

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

8. CHARITABLE ACTIVITIES COSTS

Charitable activities 2025 -

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

Charitable activities 2024 -

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

9. SUPPORT COSTS

Support costs 2025 -

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

Support costs 2024 -

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

AUTISM ANGLIA**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025****9. SUPPORT COSTS - continued**

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

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

10. NET INCOME/(EXPENDITURE)

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

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

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

AUTISM ANGLIA

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

12. STAFF COSTS

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

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

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

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

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

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

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

Redundancy payments

Total redundancy payments for the year were as follows.

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

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

AUTISM ANGLIA

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

14. TANGIBLE FIXED ASSETS

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

Cost or valuation at 31 August 2025 is represented by:

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

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

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

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

AUTISM ANGLIA

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

14. TANGIBLE FIXED ASSETS - continued

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

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

Analysis of Deferred Income

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

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

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

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

AUTISM ANGLIA

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

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

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

18. LOANS

An analysis of the maturity of loans is given below:

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

19. LEASING AGREEMENTS

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

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

AUTISM ANGLIA

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

20. SECURED DEBTS

The following secured debts are included within creditors:

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

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

21. MOVEMENT IN FUNDS

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

AUTISM ANGLIA

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

21. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

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

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	12,353,609	(12,358,230)	-	(4,621)
Fixed Assets Fund	-	(151,359)	22,533	(128,826)
Fixed Assets Revaluation Reserve	-	(4,630)	(135,243)	(139,873)
	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>

General Fund

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

Fixed Asset Fund

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

Fixed Asset Revaluation Reserve

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

Adult Services

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

School Services

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

AUTISM ANGLIA

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

22. EMPLOYEE BENEFIT OBLIGATIONS

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

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

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

23. RELATED PARTY DISCLOSURES

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

24. SUBSIDIARIES

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

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

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

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

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

This page does not form part of the statutory financial statements
